

BEFORE THE WASHINGTON UTILITIES &  
TRANSPORTATION COMMISSION

DOCKET NO. UE-99\_\_\_\_\_

Exhibit No. 50, Part 1  
Witness: Tara L. Knox, Avista Corp.

WUTC

DOCKET NO. UE-991606

EXHIBIT # 462

ADMIT

W/D

REJECT

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
Account	Description		Notes	Labor Dollars	O&M Expense Total per Book Column B	Deferred Fuel Rate Base Adj Column C	Def. Gas Cost Office Bldg AFUDC Etc Adj Column D	Colstrip 3 AFUDC Etc Adj Column E	Colstrip 1 AFUDC Etc Adj Column F	Kettle Falls Disposal Hydro Adj Column G	Clearwater Hydro & DSM Inv Adj Column H	Washong & DSM Inv Adj Column I	Customer Activities Adj Column J	Settlement Exchange Power Adj Column K	Eliminate B&O Tax Adj Column L	Pro Forma Property Tax Adj Column M	Uncollectible Expense Adj Column N	Regulatory Expense Adj Column O	Injuries & Damages Adj Column P	Federal Income Tax Adj Column Q	
<b>9 Operation &amp; Maintenance Expenses</b>																					
<i>Production Expenses</i>																					
11	500-OP	Steam	Supervision & Engineering		138,208	458,000															
12	501-OP	Steam	Fuel		364,271	24,712,000															
13	502-OP	Steam	Steam Expenses		201,945	1,057,000															
14	503-OP	Steam	From Other Sources		0	0															
15	504-OP	Steam	Steam Transferred-CR		0	0															
16	505-OP	Steam	Electric Expenses		200,466	776,000															
17	506-OP	Steam	Miscellaneous Power Exp.		76,096	1,360,000															
18	507-OP	Steam	Rents		0	0															
19	Total Steam Operation				980,986	28,373,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	510-MT	Steam	Supervision & Engineering		30,737	440,000															
21	511-MT	Steam	Structures		6,290	338,000															
22	512-MT	Steam	Boiler Plant		252,403	2,573,000															
23	513-MT	Steam	Electric Plant		61,076	452,000															
24	514-MT	Steam	Miscellaneous Plant		32,747	397,000															
25	Total Steam Maintenance				383,253	4,200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	Total Steam				1,364,239	32,573,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27																					
28	535-OP	Hydro	Supervision & Engineering		607,856	848,000															
29	536-OP	Hydro	Water For Power		0	438,000															
30	537-OP	Hydro	Hydraulic Expenses		87,591	193,000															
31	538-OP	Hydro	Electric Expenses		1,663,812	1,950,000															
32	539-OP	Hydro	Miscellaneous Power Exp.		79,150	384,000															
33	540-OP	Hydro	Rents		0	354,000															
34	Total Hydraulic Operation				2,438,409	4,167,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	541-MT	Hydro	Supervision & Engineering		169,556	222,000															
36	542-MT	Hydro	Structures		82,892	331,000															
37	543-MT	Hydro	Reservoirs, Dams & Waterways		275,907	825,000															
38	544-MT	Hydro	Electric Plant		435,269	784,000															
39	545-MT	Hydro	Miscellaneous Plant		5,725	69,000															
40	Total Hydraulic Maintenance				969,349	2,231,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	Total Hydraulic				3,407,758	6,398,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42																					
43	546-OP	Other	Supervision & Engineering		0	0															
44	547-OP	Other	Fuel		15,480	4,952,000															
45	548-OP	Other	Generation Expenses		120,401	150,000															
46	549-OP	Other	Miscellaneous Power Exp.		6,327	173,000															
47	550-OP	Other	Rents		0	3,797,000															
48	Total Other Operation				142,208	9,072,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	551-MT	Other	Supervision & Engineering		38,673	47,000															
50	552-MT	Other	Structures		86	1,000															
51	553-MT	Other	Generating & Electric Plant		103,589	391,000															
52	554-MT	Other	Miscellaneous Plant		6,890	14,000															
53	Total Other Maintenance				149,238	453,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	Total Other				291,446	9,525,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55																					
56	555-OP	Total Purchased Power			0	315,272,000															
57	556-OP	Total System Control & Load Dispatching			297,607	492,000															
58	557-OP	Total Other Expenses			1,438,807	3,326,000															
59	Total Production Expenses				6,799,857	367,586,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60																					

Account	Description	(w) Pro Forma Restate Debt Adj Column B	(x) Eliminate Accounts Rec Adj Column S	(y) Subs Office Space Charges Adj Column T	(z) Reclass Mops Days Rev Adj Column U	(aa) Pro Forma Power Supply Adj Col PF1	(ab) Pro Forma Patch Rev Adj Col PF2	(ac) Pro Forma Depredation Adj Col PF3	(ad) Pro Forma Hydro Reic Adj Col PF4	(ae) Pro Forma Comm Trade Adj Col PF5	(af) Pro Forma Nez Perce Adj Col PF6	(ag) Pro Forma Wage & Sal Adj Col PF7	(ah) Pro Forma Revenue Adj Col PF8	(ai) Pro Forma Miscellaneous Adj Col PF9	(aj) Pro Forma MOPS Adj Col PF 10	(ak) Open	(al) Open	(am) Net Total of All Adjustments	(an) Total
<b>9 Operation &amp; Maintenance Expenses</b>																			
<i>Production Expenses</i>																			
11	500-OP Steam											5,000						5,000	463,000
12	501-OP Steam					7,000						17,000						24,000	24,736,000
13	502-OP Steam											9,000						9,000	1,076,000
14	503-OP Steam											0						0	0
15	504-OP Steam											0						0	0
16	505-OP Steam											9,000						9,000	785,000
17	506-OP Steam											3,000						3,000	1,363,000
18	507-OP Steam																	0	0
19	Total Steam Operation	0	0	0	0	7,000	0	0	0	0	0	43,000	0	0	0	0	0	50,000	28,423,000
20	510-MT Steam											1,000						1,000	441,000
21	511-MT Steam											0						0	338,000
22	512-MT Steam											11,000						11,000	2,584,000
23	513-MT Steam											3,000						3,000	455,000
24	514-MT Steam											2,000						2,000	399,000
25	Total Steam Maintenance	0	0	0	0	0	0	0	0	0	0	17,000	0	0	0	0	0	17,000	4,217,000
26	Total Steam	0	0	0	0	7,000	0	0	0	0	0	60,000	0	0	0	0	0	67,000	32,640,000
27																			
28	535-OP Hydro											22,000						22,000	870,000
29	536-OP Hydro											0						0	438,000
30	537-OP Hydro											4,000						4,000	197,000
31	538-OP Hydro											75,000						75,000	2,025,000
32	539-OP Hydro											4,000						4,000	388,000
33	540-OP Hydro					16,000						16,000						16,000	370,000
34	Total Hydraulic Operation	0	0	0	0	16,000	0	0	0	0	0	105,000	0	0	0	0	0	121,000	4,288,000
35	541-MT Hydro											6,000						6,000	228,000
36	542-MT Hydro											4,000						4,000	335,000
37	543-MT Hydro											12,000						12,000	837,000
38	544-MT Hydro											20,000						20,000	804,000
39	545-MT Hydro											0						0	69,000
40	Total Hydraulic Maintenance	0	0	0	0	0	0	0	0	0	0	42,000	0	0	0	0	0	42,000	2,273,000
41	Total Hydraulic	0	0	0	0	16,000	0	0	0	0	0	147,000	0	0	0	0	0	163,000	6,561,000
42																			
43	546-OP Other											0						0	0
44	547-OP Other					(586,000)						1,000						(585,000)	4,367,000
45	548-OP Other											6,000						6,000	156,000
46	549-OP Other					(57,000)						0						(57,000)	116,000
47	550-OP Other					(20,000)						(20,000)						(20,000)	3,777,000
48	Total Other Operation	0	0	0	0	(663,000)	0	0	0	0	0	7,000	0	0	0	0	0	(656,000)	8,416,000
49	551-MT Other											1,000						1,000	48,000
50	552-MT Other											0						0	1,000
51	553-MT Other											5,000						5,000	396,000
52	554-MT Other											0						0	14,000
53	Total Other Maintenance	0	0	0	0	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	459,000
54	Total Other	0	0	0	0	(663,000)	0	0	0	0	0	13,000	0	0	0	0	0	(650,000)	8,875,000
55																			
56	555-OP Total Purchased Power					(208,149,000)												(208,149,000)	107,123,000
57	556-OP Total System Control & Load Dispatching					7,000						11,000						18,000	510,000
58	557-OP Total Other Expenses					(595,000)			1,247,000	(306,000)	584,000	53,000						983,000	4,309,000
59	Total Production Expenses	0	0	0	0	(209,377,000)	0	0	1,247,000	(306,000)	584,000	284,000	0	0	0	0	0	(207,568,000)	160,018,000
60																			

(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
Account	Description	Notes	Labor Dollars	O&M Expense Totals per Books Column B	Unallowed Filing Expense Adj. Column C	Def. Gain on Utility Bldg. Adj. Column D	Colstrip R AFUDC Firm Adj. Column E	Colstrip Common AFUDC Adj. Column F	Kettle Falls Disallowance Adj. Column G	Cleanwater Hydro Adj. Column H	Weatheritz & DSM Inv. Adj. Column I	Customer Advances Adj. Column J	Settlement Exchange Power Adj. Column K	Eliminate R&O Tax Adj. Column L	Pro Forma Property Tax Adj. Column M	Uncollectible Expense Adj. Column N	Regulatory Expense Adj. Column O	Injures & Damages Adj. Column P	Federal Income Tax Adj. Column Q
<i>Transmission Expenses</i>																			
70	560-OP	Supervision & Engineering	504,637	699,000															
71	561-OP	Load Dispatching	383,555	572,000															
72	562-OP	Station Expenses	112,117	195,000															
73	563-OP	Overhead Line Expenses	53,819	103,000															
74	564-OP	Underground Line Expenses	2,652	3,000															
75	565-OP	Transmission of Electricity By Others	0	8,936,000															
76	566-OP	Miscellaneous Expenses	8,015	167,000															
77	567-OP	Rents	0	68,000															
78	Total Transmission Operation		1,064,795	10,743,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	568-MT	Supervision & Engineering	62,986	88,000															
80	569-MT	Structures	2,726	18,000															
81	570-MT	Station Equipment	207,940	557,000															
82	571-MT	Overhead Lines	62,078	789,000															
83	572-MT	Underground Lines	2,460	3,000															
84	573-MT	Miscellaneous Plant	319	8,000															
85	Total Transmission Maintenance		338,509	1,463,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Total Transmission Expenses		1,403,304	12,206,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Distribution Expenses</i>																			
89	580-OP	Supervision & Engineering	164,902	224,000															
90	581-OP	Load Dispatching	5,803	41,000															
91	582-OP	Station Expenses	169,559	305,000															
92	583-OP	Overhead Line Expenses	667,339	764,000															
93	584-OP	Underground Line Expenses	648,096	894,000															
94	585-OP	Street Lighting & Signal Systems	102,727	178,000															
95	586-OP	Meter Expenses	489,248	460,000															
96	587-OP	Customer Installations Expenses	253,084	330,000															
97	588-OP	Miscellaneous Expenses	349,444	713,000															
98	589-OP	Rents	208	128,000															
99	Total Distribution Operation		2,850,410	4,037,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	590-MT	Supervision & Engineering	370,713	782,000															
101	591-MT	Structures	17,782	42,000															
102	592-MT	Station Equipment	372,045	618,000															
103	593-MT	Overhead Lines	1,379,496	3,467,000															
104	594-MT	Underground Lines	451,013	657,000															
105	595-MT	Line Transformers	339,792	556,000															
106	596-MT	Street Lighting & Signal Systems	86,488	144,000															
107	597-MT	Meters	48,762	63,000															
108	598-MT	Miscellaneous Plant	125,771	255,000															
109	Total Distribution Maintenance		3,191,862	6,584,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Total Distribution Expenses		6,042,272	10,621,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Customer Accounting Expenses</i>																			
113	901-OP	Supervision	152,853	194,000															
114	902-OP	Meter Reading	961,068	1,305,000															
115	903-OP	Customer Records & Collections	1,900,598	4,747,000															
116	904-OP	Uncollectible Accounts	0	861,000												32,000			
117	905-OP	Misc Customer Accounts Expenses	7	120,000															
118	Total Customer Accounting Expenses		3,014,526	7,227,000	0	0	0	0	0	0	0	0	0	0	0	32,000	0	0	0



65	(a)	(b)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
66	Pro Forma	Eliminate	Subs Office	Redass Mops	Power Supply	Potatch Rev	Depreciation	Hydro Relic	Comm Trade	Nez Perce	Wage & Sal	Pro Forma Revenue	Miscellaneous	MOPS	Net Total	Total				
67	Account	Description	Restate Debt	Accounts Rec	Space Charges	Dads Rev											Open	Open	Adjustments	
68	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF 10						
69	<i>Transmission Expenses</i>																			
70	560-OP	Supervision & Engineering										19,000							19,000	718,000
71	561-OP	Load Dispatching										14,000							14,000	586,000
72	562-OP	Station Expenses										5,000							5,000	200,000
73	563-OP	Overhead Line Expenses										2,000							2,000	105,000
74	564-OP	Underground Line Expenses										0							0	3,000
75	565-OP	Transmission of Electricity By Others					(2,420,000)												(2,420,000)	6,516,000
76	566-OP	Miscellaneous Expenses					(12,000)					0							(12,000)	155,000
77	567-OP	Rents																	0	68,000
78		Total Transmission Operation	0	0	0	0	(2,432,000)	0	0	0	0	40,000	0	0	0	0	0	0	(2,392,000)	8,351,000
79	568-MT	Supervision & Engineering										2,000							2,000	90,000
80	569-MT	Structures										0							0	18,000
81	570-MT	Station Equipment										10,000							10,000	567,000
82	571-MT	Overhead Lines										3,000							3,000	792,000
83	572-MT	Underground Lines										0							0	3,000
84	573-MT	Miscellaneous Plant										0							0	8,000
85		Total Transmission Maintenance	0	0	0	0	0	0	0	0	0	15,000	0	0	0	0	0	0	15,000	1,478,000
86		Total Transmission Expenses	0	0	0	0	(2,432,000)	0	0	0	0	55,000	0	0	0	0	0	0	(2,377,000)	9,829,000
87	<i>Distribution Expenses</i>																			
88	<i>Distribution Expenses</i>																			
89	580-OP	Supervision & Engineering										6,000							6,000	230,000
90	581-OP	Load Dispatching										0							0	41,000
91	582-OP	Station Expenses										8,000							8,000	313,000
92	583-OP	Overhead Line Expenses										30,000							30,000	794,000
93	584-OP	Underground Line Expenses										29,000							29,000	923,000
94	585-OP	Street Lighting & Signal Systems										5,000							5,000	183,000
95	586-OP	Meter Expenses										22,000							22,000	482,000
96	587-OP	Customer Installations Expenses										11,000							11,000	341,000
97	588-OP	Miscellaneous Expenses										16,000							16,000	729,000
98	589-OP	Rents										0							0	128,000
99		Total Distribution Operation	0	0	0	0	0	0	0	0	0	127,000	0	0	0	0	0	0	127,000	4,164,000
100	590-MT	Supervision & Engineering										14,000							14,000	796,000
101	591-MT	Structures										1,000							1,000	43,000
102	592-MT	Station Equipment										17,000							17,000	635,000
103	593-MT	Overhead Lines										62,000							62,000	3,529,000
104	594-MT	Underground Lines										20,000							20,000	677,000
105	595-MT	Line Transformers										15,000							15,000	571,000
106	596-MT	Street Lighting & Signal Systems										4,000							4,000	148,000
107	597-MT	Meters										2,000							2,000	65,000
108	598-MT	Miscellaneous Plant										6,000							6,000	261,000
109		Total Distribution Maintenance	0	0	0	0	0	0	0	0	0	141,000	0	0	0	0	0	0	141,000	6,725,000
110		Total Distribution Expenses	0	0	0	0	0	0	0	0	0	268,000	0	0	0	0	0	0	268,000	10,889,000
111	<i>Customer Accounting Expenses</i>																			
112	<i>Customer Accounting Expenses</i>																			
113	901-OP	Supervision										6,000							6,000	200,000
114	902-OP	Meter Reading										43,000							43,000	1,348,000
115	903-OP	Customer Records & Collections		(1,497,000)								70,000							(1,427,000)	3,320,000
116	904-OP	Uncollectible Accounts												9,000					41,000	902,000
117	905-OP	Misc Customer Accounts Expenses																	0	120,000
118		Total Customer Accounting Expenses	0	(1,497,000)	0	0	0	0	0	0	0	119,000	9,000	0	0	0	0	0	(1,337,000)	5,890,000

125	(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
126	Notes:		Labor	O&M Expense	Deferred	Def. Gain on	Colstrip 3	Colstrip Common	Kettle Falls	Clearwater	Weatheriz	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries	Federal	
127	Account	Description	Dollar	Totals per Books	FIT Rate Base	Office Bldg	AFUDC Elim	AI UDC	Disallowance	Hydro	& DSM Inv.	Advances	Exchange Power	B&O Tax	Property Tax	Expense	Expense	& Damages	Income Tax	
128			Column B	Column C	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	
129	<i>Customer Information Expenses</i>																			
130	907-OP	Supervision	0	0																
131	908-OP	Customer Assistance Expenses	125,219	6,559,000																
132	909-OP	Advertising	75	69,000																
133	910-OP	Misc Customer Service & Info Exp	1,268	2,000																
134	Total Customer Information Expenses		126,562	6,630,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	<i>Sales Expenses</i>																			
137	911-OP	Supervision	0	0																
138	912-OP	Demonstrating & Selling Expenses	102,450	383,000																
139	913-OP	Advertising Expenses	0	0																
140	916-OP	Misc Sales Expenses	0	0																
141	Total Sales Expenses		102,450	383,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	<b>Subtotal Expenses</b>		17,488,971	404,653,000	0	0	0	0	0	0	0	0	0	0	0	32,000	0	0	0	0
144	<i>Administrative &amp; General Expenses</i>																			
146	920-OP	Admin & General Salaries	5,267,742	9,856,000																
147	921-OP	Office Supplies & Expenses	0	4,767,000																
148	922-OP	Admin Expenses Transferred - CR	0	(6,000)																
149	923-OP	Outside Services Employed	10,679	6,227,000																
150	924-OP	Property Insurance Premium	16,014	370,000																
151	925-OP	Injuries & Damages	103,295	955,000															2,329,000	
152	926-OP	Employee Pension & Benefits	0	1,879,000																
153	927-OP	Franchise Requirements	0	161,000																
154	928-OP	Regulatory Commission Expenses	177,671	2,031,000														123,000		
155	930-OP	Miscellaneous & General Expense	673,305	2,098,000																
156	931-OP	Rents	0	2,982,000																
157	935-MT	Maintenance of General Plant	600,614	1,726,000																
158	Total Administrative & General Expenses		6,849,320	33,046,000	0	0	0	0	0	0	0	0	0	0	0	0	0	123,000	2,329,000	0
159	<b>Total Operating &amp; Maintenance Expenses</b>		24,838,291	437,699,000	0	0	0	0	0	0	0	0	0	0	0	32,000	123,000	2,329,000	0	0
161	<i>Taxes Other Than Income Taxes</i>																			
163	Property	-Production		7,307,000												(35,000)				
164		-Transmission		2,151,000												(15,000)				
165		-Distribution		4,047,000												(76,000)				
166		-Administrative & General		75,000												(1,000)				
167	Open			0																
168	Open			0																
169	Open			0																
170	Open			0																
171	State Kwh	Generation-Production		707,000																
172	Montana SIT	-Production		348,000																
173	Misc	-Production		4,000																
174		-Distribution		17,000																
175	B&O	-Distribution		7,982,000											(7,982,000)					
176	Excise	-Distribution		10,343,000																
177																				
178																				
179																				
180	Total Taxes Other Than Income Taxes		0	32,981,000	0	0	0	0	0	0	0	0	0	0	(7,982,000)	(127,000)	0	0	0	0

121 Proforma		AVISTA UTILITIES																	Expense Page 3A	
122 Pro Forma Results of Operations		Operation and Maintenance Expenses and Other Taxes																	21-Oct-99	
123		For the Year Ended December 31, 1998																	6:31 AM	
124																				
125	(a)	(b)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
126	Account	Description	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total
127			Restate Deb	Accounts R-c	Space Charges	Dads Rev	Power Supply	Podalch Rev	Depreciaton	Hydro-Halc	Comm Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	MOPS	Open	Open	of All	
128			Adj Column F1	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10			Adjustments	
129		Customer Information Expenses																		
130	907-OP	Supervision																	0	0
131	908-OP	Customer Assistance Expenses											5,000	37,000					42,000	6,601,000
132	909-OP	Advertising											0						0	69,000
133	910-OP	Misc Customer Service & Info Exp											0						0	2,000
134		Total Customer Information Expenses	0	0	0	0	0	0	0	0	0	0	5,000	37,000	0	0	0	0	42,000	6,672,000
135																				
136		Sales Expenses																		
137	911-OP	Supervision																	0	0
138	912-OP	Demonstrating & Selling Expenses											4,000						4,000	387,000
139	913-OP	Advertising Expenses																	0	0
140	916-OP	Misc Sales Expenses																	0	0
141		Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	4,000	0	0	0	0	0	4,000	387,000
142																				
143		Subtotal Expenses	0	(1,497,000)	0	0	(211,809,000)	0	0	1,247,000	(306,000)	584,000	735,000	46,000	0	0	0	0	(210,968,000)	193,685,000
144																				
145		Administrative & General Expenses																		
146	920-OP	Admin & General Salaries											(131,000)						(131,000)	9,725,000
147	921-OP	Office Supplies & Expenses													(454,000)				(454,000)	4,313,000
148	922-OP	Admin Expenses Transferred - CR			(24,000)														(24,000)	(30,000)
149	923-OP	Outside Services Employed											(78,000)		(589,000)				(667,000)	5,560,000
150	924-OP	Property Insurance Premium											1,000						1,000	371,000
151	925-OP	Injuries & Damages											4,000						2,333,000	3,288,000
152	926-OP	Employee Pension & Benefits													(1,000)				(1,000)	1,878,000
153	927-OP	Franchise Requirements						1,000						2,000					3,000	164,000
154	928-OP	Regulatory Commission Expenses						2,000					7,000	5,000					137,000	2,168,000
155	930-OP	Miscellaneous & General Expense											29,000			141,000			170,000	2,268,000
156	931-OP	Rents																	0	2,982,000
157	935-MT	Maintenance of General Plant											27,000		(1,000)				26,000	1,752,000
158		Total Administrative & General Expenses	0	0	(24,000)	0	0	3,000	0	0	0	0	(141,000)	7,000	(1,045,000)	141,000	0	0	1,393,000	34,439,000
159																				
160		Total Operating & Maintenance Expenses	0	(1,497,000)	(24,000)	0	(211,809,000)	3,000	0	1,247,000	(306,000)	584,000	594,000	53,000	(1,045,000)	141,000	0	0	(209,575,000)	228,124,000
161																				
162		Taxes Other Than Income Taxes																		
163	Property	-Production																	(35,000)	7,272,000
164		-Transmission																	(15,000)	2,136,000
165		-Distribution																	(76,000)	3,971,000
166		-Administrative & General																	(1,000)	74,000
167	Open																		0	0
168	Open																		0	0
169	Open																		0	0
170	Open																		0	0
171	Slate Kwh	Generation-Production																	0	707,000
172	Montana SIT	-Production																	0	348,000
173	Misc	-Production																	0	4,000
174		-Distribution																	0	17,000
175	B&O	-Distribution																	(7,982,000)	0
176	Excise	-Distribution						42,000						98,000					140,000	10,483,000
177																				
178																				
179																				
180		Total Taxes Other Than Income Taxes	0	0	0	0	0	42,000	0	0	0	0	0	98,000	0	0	0	0	(7,969,000)	25,012,000

181 Proforma  
 182 Pro Forma Results of Operations  
 183  
 184

AVISTA UTILITIES  
 Depreciation Expense  
 For the Year Ended December 31, 1995

Electric Utility

Washington Jurisdiction

Expense Page 4  
 21-Oct-99  
 8:31 AM

185	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
186	Notes	System	Expense	Deferred	Def. Gain on	Colstr. P.	Colstr. Common	Kettle Falls	Clearwater	Washburn	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries	Federal				
187	Account	Description	Current	Cost	Cost	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual
188			Accrual	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S	Column T
189	Depreciation Expense																					
190	<i>Production Plant Depreciation Expense</i>																					
191	31X	Steam Production Depr Exp	12,922,967	8,635,000		(208,000)		(164,000)														
192	32X	Nuclear Production Depr Exp	0	0																		
193	33X	Hydraulic Production Depr Exp	3,073,841	2,054,000																		
194	34X	Other Production Depr Exp	502,385	336,000																		
195		Total Production Plant Depreciation Expense	11,025,398	16,499,193	11,025,000	0	0	(208,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0
196																						
197	<i>Transmission Plant Depreciation Expense</i>																					
198	350	Land & Land Rights Depr Exp	120,020	81,000																		
199	352	Structures & Improvements Depr Exp	150,701	102,000																		
200	353	Station Equipment Depr Exp	2,521,471	1,704,000																		
201	354	Towers & Fixtures Depr Exp	239,042	162,000																		
202	355	Overhead Conductors & Devices Depr Exp	2,255,156	1,525,000																		
203	356	Poles & Fixtures Depr Exp	970,361	656,000																		
204	357	Underground Conduit Depr Exp	9,064	6,000																		
205	358	Underground Conductors & Devices Depr Exp	20,400	14,000																		
206	359	Roads & Trails Depr Exp	24,301	16,000																		
207		Total Transmission Plant Depreciation Expense	4,266,140	6,310,516	4,266,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208																						
209	<i>Distribution Plant Depreciation Expense</i>																					
210	360	Land & Land Rights Depr Exp	0	0																		
211	361	Structures & Improvements Depr Exp	181,239	113,000																		
212	362	Station Equipment Depr Exp	1,267,474	793,000																		
213	363	Storage Battery Equipment Depr Exp	0	0																		
214	364	Poles, Towers & Fixtures Depr Exp	1,752,567	1,097,000																		
215	365	Overhead Conductors & Devices Depr Exp	1,051,947	658,000																		
216	366	Underground Conduit Depr Exp	621,605	389,000																		
217	367	Underground Conductors & Devices Depr Exp	1,776,086	1,112,000																		
218	368	Line Transformers Depr Exp	2,909,561	1,822,000																		
219	369	Services Depr Exp	1,866,413	1,168,000																		
220	370	Meters Depr Exp	626,094	392,000																		
221	371	Installations on Customer Premises Depr Exp	0	0																		
222	372	Leased Property on Customer Premises Depr Exp	0	0																		
223	373	Street Lights & Signal Systems Depr Exp	1,029,659	644,000																		
224		Total Distribution Plant Depreciation Expense	8,187,579	13,082,645	8,188,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225																						
226	<i>General Plant Depreciation Expense</i>																					
227	303.1X	Computer Software Amort Exp	N/A	415,000																		
228	389	Land & Land Rights Depr Exp	1,879	1,000																		
229	390	Structures & Improvements Depr Exp	642,154	312,000																		
230	391	Office Furniture & Equipment Depr Exp	941,678	457,000																		
231	392	Transportation Equipment Depr Exp	526,190	256,000																		
232	393	Stores Equipment Depr Exp	16,306	8,000																		
233	394	Tools, Shop & Garage Equipment Depr Exp	124,553	61,000																		
234	395	Laboratory Equipment Depr Exp	118,515	58,000																		
235	396	Power Operated Equipment Depr Exp	609,829	296,000																		
236	397	Communication Equipment Depr Exp	1,691,707	821,000																		
237	398	Miscellaneous Equipment Depr Exp	1,095	1,000																		
238		Total General Plant Depreciation Expense	2,270,301	4,673,906	2,686,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239																						
240		Total Depreciation Expense	40,566,260	26,165,000	40,566,000	0	0	(208,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0

181 Proforma  
 182 Pro Forma Results of Operations  
 183  
 184

AVISTA UTILITIES  
 Depreciation Expense  
 For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Expense Page 4A  
 21-Oct-99  
 8:31 AM

	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total
187 Account Description	Restate Debt	Accounts Rec	Space Charges	Trans Rev	Power Supply	Potlatch Rev	Depreciation	Hydro Ratic	Comm Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	MOPS	Open	Open	of All	Adjustments
188	Adj Column F	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF 10				
189 Depreciation Expense																		
190 Production Plant Depreciation Expense																		
191 31X Steam Production Depr Exp							638,000										266,000	8,901,000
192 32X Nuclear Production Depr Exp																	0	0
193 33X Hydraulic Production Depr Exp							677,000										677,000	2,731,000
194 34X Other Production Depr Exp							(138,000)										(138,000)	198,000
195 Total Production Plant Depreciation Expense	0	0	0	0	0	0	1,177,000	0	0	0	0	0	0	0	0	0	805,000	11,830,000
196																		
197 Transmission Plant Depreciation Expense																		
198 350 Land & Land Rights Depr Exp																	0	81,000
199 352 Structures & Improvements Depr Exp							28,000										28,000	130,000
200 353 Station Equipment Depr Exp							341,000										341,000	2,045,000
201 354 Towers & Fixtures Depr Exp							62,000										62,000	224,000
202 355 Overhead Conductors & Devices Depr Exp							21,000										21,000	1,546,000
203 356 Poles & Fixtures Depr Exp							322,000										322,000	978,000
204 357 Underground Conduit Depr Exp							1,000										1,000	7,000
205 358 Underground Conductors & Devices Depr Exp							3,000										3,000	17,000
206 359 Roads & Trails Depr Exp																	0	16,000
207 Total Transmission Plant Depreciation Expense	0	0	0	0	0	0	778,000	0	0	0	0	0	0	0	0	0	778,000	5,044,000
208																		
209 Distribution Plant Depreciation Expense																		
210 360 Land & Land Rights Depr Exp																	0	0
211 361 Structures & Improvements Depr Exp							(15,000)										(15,000)	98,000
212 362 Station Equipment Depr Exp							177,000										177,000	970,000
213 363 Storage Battery Equipment Depr Exp							0										0	0
214 364 Poles, Towers & Fixtures Depr Exp							632,000										632,000	1,729,000
215 365 Overhead Conductors & Devices Depr Exp							21,000										21,000	679,000
216 366 Underground Conduit Depr Exp							67,000										67,000	456,000
217 367 Underground Conductors & Devices Depr Exp							148,000										148,000	1,260,000
218 368 Line Transformers Depr Exp							(53,000)										(53,000)	1,769,000
219 369 Services Depr Exp							(149,000)										(149,000)	1,019,000
220 370 Meters Depr Exp							57,000										57,000	449,000
221 371 Installations on Customer Premises Depr Exp																	0	0
222 372 Leased Property on Customer Premises Depr Exp																	0	0
223 373 Street Lights & Signal Systems Depr Exp							(249,000)										(249,000)	395,000
224 Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	636,000	0	0	0	0	0	0	0	0	0	636,000	8,824,000
225																		
226 General Plant Depreciation Expense																		
227 303.1X Computer Software Amort Exp																	0	415,000
228 389 Land & Land Rights Depr Exp																	0	1,000
229 390 Structures & Improvements Depr Exp							(8,000)										(8,000)	304,000
230 391 Office Furniture & Equipment Depr Exp							1,165,000										1,165,000	1,622,000
231 392 Transportation Equipment Depr Exp																	0	256,000
232 393 Stores Equipment Depr Exp							1,000										1,000	9,000
233 394 Tools, Shop & Garage Equipment Depr Exp							11,000										11,000	72,000
234 395 Laboratory Equipment Depr Exp							(5,000)										(5,000)	53,000
235 396 Power Operated Equipment Depr Exp																	0	296,000
236 397 Communication Equipment Depr Exp							644,000										644,000	1,465,000
237 398 Miscellaneous Equipment Depr Exp							3,000										3,000	4,000
238 Total General Plant Depreciation Expense	0	0	0	0	0	0	1,811,000	0	0	0	0	0	0	0	0	0	1,811,000	4,497,000
239																		
240 Total Depreciation Expense	0	0	0	0	0	0	4,402,000	0	0	0	0	0	0	0	0	0	4,030,000	30,195,000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
Notes:		Expense	Deferred	Net Gain on	Colstrip 3	Colstrip Common	Kettle Falls	Clearwater	Weathering	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries	Federal				
		Totals per	File	Office Bldg	AFUDC Elm	AFUDC	Disallowance	Hydro	& DSM Inv	Advances	Exchange Power	B&O Tax	Property Tax	Expense	Expense	& Damages	Income Tax				
		Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q				
249	Amortization																				
250	Amortization of Limited Term Plant	9,000																			
251	Amortization of Hydro Relicensing Costs	0																			
252	Amortization of Investment in Exchange Power	2,532,000									(2,532,000)										
253	Amortization of Acq. Adj. Colstrip Common AFUDC	32,000																			
254	Amortization of CO2 Credits	(7,000)																			
255	Total Amortization Expense	2,566,000	0	0	0	0	0	0	0	0	(2,532,000)	0	0	0	0	0	0	0	0	0	0
256	Total Depreciation & Amortization Expense	28,731,000	0	0	(208,000)	0	(164,000)	0	0	0	(2,532,000)	0	0	0	0	0	0	0	0	0	0
257																					
258	Other Income Related Items																				
259	Settlement Exchange Power	0									6,409,000										
260	Open	0																			
261	Open	0																			
262	Open	0																			
263	Open	0																			
264	Open	0																			
265	Open	0																			
266	Open	0																			
267	Open	0																			
268	Total Other Income Items	0	0	0	0	0	0	0	0	0	6,409,000	0	0	0	0	0	0	0	0	0	0
269																					
270																					
271	Total Income Tax- State	0																			
272	Total Income Tax- Federal	12,948,000										(20,000)	44,000	(11,000)	(43,000)	(815,000)	3,321,000				
273																					
274	Total Investment Tax Credit Amortization	(26,000)																			
275	Total Deferred Income Tax Expense	2,700,000					56,000				455,000										(91,000)
276																					
277	Total Operating Expenses	515,033,000	0	0	(208,000)	0	(108,000)	0	0	0	4,332,000	(8,002,000)	(83,000)	21,000	80,000	1,514,000	3,230,000				
278																					
279	Operating Revenues																				
280	44X From Sale of Electricity (Retail)	239,711,000										(7,998,000)									
281	442 Allocated From Special Contract	14,465,000																			
282	447 From Sale of Electricity (Wholesale)	306,373,000																			
283	Open	0																			
284	Total Revenues From Sale or Distribution of Electricity	560,549,000	0	0	0	0	0	0	0	0	0	(7,998,000)	0	0	0	0	0	0	0	0	0
285	Other Operating Revenues																				
286	451 Miscellaneous Service Revenues	1,296,000										(35,000)									
287	453 Sales of Water and Water Power	300,000																			
288	454 Rent From Electric Property	1,389,000										(5,000)									
289	456 XX Other Electric Revenues - Wheeling	13,232,000										(2,000)									
290	456 XX Other Electric Revenues - Wholesale	0																			
291	Total Other Operating Revenues	16,217,000	0	0	0	0	0	0	0	0	0	(42,000)	0	0	0	0	0	0	0	0	0
292																					
293	Total Operating Revenues	576,766,000	0	0	0	0	0	0	0	0	0	(8,040,000)	0	0	0	0	0	0	0	0	0
294																					
295	Total Operating Income	61,733,000	0	0	208,000	0	108,000	0	0	0	(4,332,000)	(38,000)	83,000	(21,000)	(80,000)	(1,514,000)	(3,230,000)				
296																					
297																					
298																					
299																					
300																					

241	Proforma	AVISTA UTILITIES																Electric Utility	Washington Jurisdiction	Expense Page 5A	
242	Pro Forma Results of Operations	Income Tax Items and Revenues																		21-Oct-99	
243		For the Year Ended December 31 1998																		8:31 AM	
244																					
245	(a)	(b)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
246			Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Open	Net Total	Total
247	Account	Description	Restate Debt	Accounts Rec	Space Charges	Dads Rev	Power Supply	Potatch Rev	Depreciation	Hydro Rel/c	Comm Trade	Netz Perce	Wage & Sal	Revenue	Miscellaneous	MOPS			of All		
248			Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF 10			Adjustments		
249	Amortization																				
250	Amortization of Limited Term Plant																			0	9,000
251	Amortization of Hydro Relicensing Costs									220,000										220,000	220,000
252	Amortization of Investment in Exchange Power																			(2,532,000)	0
253	Amortization of Acq. Adj.-Colstrip Common AFUDC																			0	32,000
254	Amortization of CO2 Credits																			0	(7,000)
255	Total Amortization Expense		0	0	0	0	0	0	0	220,000	0	0	0	0	0	0	0	0	0	(2,312,000)	254,000
256	Total Depreciation & Amortization Expense		0	0	0	0	0	0	4,402,000	220,000	0	0	0	0	0	0	0	0	0	1,718,000	30,449,000
257																					
258	Other Income Related Items																				
259	Settlement Exchange Power																			6,409,000	6,409,000
260	Open																			0	0
261	Open																			0	0
262	Open																			0	0
263	Open																			0	0
264	Open																			0	0
265	Open																			0	0
266	Open																			0	0
267	Open																			0	0
268	Total Other Income Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,409,000	6,409,000
269																					
270																					
271	Total Income Tax- State																			0	0
272	Total Income Tax- Federal		2,128,000	524,000	8,000	0	(243,000)	368,000	(1,541,000)	(513,000)	107,000	(204,000)	(208,000)	838,000	366,000	(49,000)				4,067,000	17,005,000
273																					
274	Total Investment Tax Credit Amortization																			0	(26,000)
275	Total Deferred Income Tax Expense																			420,000	3,120,000
276																					
277	Total Operating Expenses		2,128,000	(973,000)	(16,000)	0	(212,052,000)	413,000	2,861,000	954,000	(199,000)	380,000	386,000	989,000	(679,000)	92,000	0	0	0	(204,940,000)	310,093,000
278																					
279	Operating Revenues																				
280	44X	From Sale of Electricity (Retail)				1,941,000								2,544,000						(3,513,000)	236,198,000
281	442	Allocated From Special Contract						1,096,000												1,096,000	15,561,000
282	447	From Sale of Electricity (Wholesale)					(211,463,000)													(211,463,000)	94,910,000
283	Open																			0	0
284	Total Revenues From Sale or Distribution of Elec		0	0	0	1,941,000	(211,463,000)	1,096,000	0	0	0	0	0	2,544,000	0	0	0	0	0	(213,880,000)	346,669,000
285	Other Operating Revenues																				
286	451	Miscellaneous Service Revenues																		(35,000)	1,261,000
287	453	Sales of Water and Water Power																		0	300,000
288	454	Rent From Electric Property																		(5,000)	1,384,000
289	456.XX	Other Electric Revenues - Wheeling				(1,941,000)	(2,812,000)													(4,755,000)	8,477,000
290	456.XX	Other Electric Revenues - Wholesale					1,773,000													1,773,000	1,773,000
291	Total Other Operating Revenues		0	0	0	(1,941,000)	(1,039,000)	0	0	0	0	0	0	0	0	0	0	0	0	(3,022,000)	13,195,000
292																					
293	Total Operating Revenues		0	0	0	0	(212,502,000)	1,096,000	0	0	0	0	0	2,544,000	0	0	0	0	0	(216,902,000)	359,864,000
294																					
295	Total Operating Income		(2,128,000)	973,000	16,000	0	(450,000)	683,000	(2,861,000)	(954,000)	199,000	(380,000)	(386,000)	1,555,000	679,000	(92,000)	0	0	0	(11,962,000)	49,771,000
296																					
297																					
298																					
299																					
300																					

301 Proforma  
 302 Pro Forma Results of Operations  
 303

AVISFA UTILITIES  
 Plant In Service  
 For the Year Ended December 31, 1996

Electric Utility

Washington Jurisdiction

Rate Base Page 1  
 21-Oct-99  
 8:31 AM

306	(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
307	Account	Description	Notes	System	Balance	Deferred	Def Gain on	Colstrip 3	Colstrip Common	Kettle Falls	Clearwater	Weatheriz	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries	Federal	
308			Current	Balance	Per Books	FIT Rate Base	Office Bldg	AFUDC Film	AFUDC	Disallowance	Hydro	& DSM Inv.	Advances	Exchange Power	B&O Tax	Property Tax	Expense	Expense	& Damages	Income Tax	
309						Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	
310	<b>Plant In Service</b>																				
311	<i>Intangible Plant</i>																				
312	301 XX	Organization			10,000																
313	302 XX	Franchises & Consents			230,000																
314	303 00	Miscellaneous			547,000																
315	303.1X	Miscellaneous - Computer Software			2,531,000																
316		Total Intangible Plant			3,318,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317	<i>Production Plant</i>																				
318	<i>Steam Production</i>																				
319	31X	Steam Production			279,972,000			(6,916,000)	746,000	(5,248,000)											
320	32X	Nuclear Production			0																
321	33X	Hydraulic Production			184,890,000						43,000										
322	34X	Other Production			8,532,000																
323		Total Production Plant			473,394,000	0	0	(6,916,000)	746,000	(5,248,000)	43,000	0	0	0	0	0	0	0	0	0	0
324	<i>Transmission Plant</i>																				
325	<i>Land &amp; Land Rights</i>																				
326	350	Land & Land Rights			7,933,000																
327	352	Structures & Improvements			4,832,000																
328	353	Station Equipment			63,827,000																
329	354	Towers & Fixtures			11,438,000																
330	355	Poles & Fixtures			45,174,000																
331	356	Overhead Conductors & Devices			40,931,000																
332	357	Underground Conduit			373,000																
333	358	Underground Conductors & Devices			882,000																
334	359	Roads & Trails			1,214,000																
335		Total Transmission Plant			176,604,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
336	<i>Distribution Plant</i>																				
337	<i>Land &amp; Land Rights</i>																				
338	360	Land & Land Rights			2,997,000																
339	361	Structures & Improvements			5,157,000																
340	362	Station Equipment			35,160,000																
341	363	Storage Battery Equipment			0																
342	364	Poles, Towers & Fixtures			73,691,000																
343	365	Overhead Conductors & Devices			49,725,000																
344	366	Underground Conduit			20,005,000																
345	367	Underground Conductors & Devices			42,656,000																
346	368	Line Transformers			67,246,000																
347	369	Services			42,966,000																
348	370	Meters			15,356,000																
349	371	Installations on Customer Premises			0																
350	372	Leased Property on Customer Premises			0																
351	373	Street Lights & Signal Systems			9,393,000																
352		Total Distribution Plant			364,352,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
353	<i>General Plant</i>																				
354	<i>Land &amp; Land Rights</i>																				
355	389	Land & Land Rights			830,000																
356	390	Structures & Improvements			8,241,000																
357	391	Office Furniture & Equipment			10,086,000																
358	392	Transportation Equipment			5,850,000																
359	393	Stores Equipment			370,000																
360	394	Tools, Shop & Garage Equipment			1,678,000																



301 Proforma  
 302 Pro Forma Results of Operations  
 303  
 304

AVISTA UTILITIES  
 Plant In Service  
 For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Rate Base Page 1A  
 21-Oct-99  
 8:31 AM

	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	
	Restate Debt	Accounts Rec	Space Charges	Dads Rev	Power Suppl	Footcath Rev	Depreciation	Hydro Hebt	Comm Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	MOPS	Open	Open	Adjustments		
	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF2	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10					
305 (a) (b)																			
306																			
307 Account Description																			
308																			
309 <b>Rate Base</b>																			
310 <b>Plant In Service</b>																			
311 <i>Intangible Plant</i>																			
312 301.XX Organization																	0	10,000	
313 302.XX Franchises & Consents								9,387,000									9,387,000	9,617,000	
314 303.00 Miscellaneous																	0	547,000	
315 303.1X Miscellaneous - Computer Software																	0	2,531,000	
316 <b>Total Intangible Plant</b>	0	0	0	0	0	0	0	9,387,000	0	0	0	0	0	0	0	0	9,387,000	12,705,000	
317																			
318 <i>Production Plant</i>																			
319 31X Steam Production																	(11,418,000)	268,554,000	
320 32X Nuclear Production																	0	0	
321 33X Hydraulic Production																	43,000	184,933,000	
322 34X Other Production																	0	8,532,000	
323 <b>Total Production Plant</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11,375,000)	462,019,000	
324																			
325 <i>Transmission Plant</i>																			
326 350 Land & Land Rights																	0	7,933,000	
327 352 Structures & Improvements																	0	4,832,000	
328 353 Station Equipment																	0	63,827,000	
329 354 Towers & Fixtures																	0	11,438,000	
330 355 Poles & Fixtures																	0	45,174,000	
331 356 Overhead Conductors & Devices																	0	40,931,000	
332 357 Underground Conduit																	0	373,000	
333 358 Underground Conductors & Devices																	0	882,000	
334 359 Roads & Trails																	0	1,214,000	
335 <b>Total Transmission Plant</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	176,604,000	
336																			
337 <i>Distribution Plant</i>																			
338 360 Land & Land Rights																	0	2,997,000	
339 361 Structures & Improvements																	0	5,157,000	
340 362 Station Equipment																	0	35,160,000	
341 363 Storage Battery Equipment																	0	0	
342 364 Poles, Towers & Fixtures																	0	73,691,000	
343 365 Overhead Conductors & Devices																	0	49,725,000	
344 366 Underground Conduit																	0	20,005,000	
345 367 Underground Conductors & Devices																	0	42,656,000	
346 368 Line Transformers																	0	67,246,000	
347 369 Services																	0	42,966,000	
348 370 Meters																	0	15,356,000	
349 371 Installations on Customer Premises																	0	0	
350 372 Leased Property on Customer Premises																	0	0	
351 373 Street Lights & Signal Systems																	0	9,393,000	
352 <b>Total Distribution Plant</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	364,352,000	
353																			
354 <i>General Plant</i>																			
355 389 Land & Land Rights																	0	830,000	
356 390 Structures & Improvements																	0	8,241,000	
357 391 Office Furniture & Equipment																	0	10,086,000	
358 392 Transportation Equipment																	0	5,850,000	
359 393 Stores Equipment																	0	370,000	
360 394 Tools, Shop & Garage Equipment																	0	1,878,000	

361 Proforma		AVISTA UTILITIES																	Electric Utility		Washington Jurisdiction		Rate Base Page 2	
362 Pro Forma Results of Operations		Plant In Service and Accumulated Reserve For Depreciation																			21 Oct-99			
363		For the Year Ended December 31, 1996																			8:31 AM			
364																								
365 (a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)					
366		Note:	System	Balance	Deferred	Def. Gain on	Colstrip 3	Colstrip Common	Kettle Falls	Clearwater	Weather	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injures	Federal					
367 Account	Description		Current	Per Hook	FB Rate Base	Other Rate	AFUDC Elm	AFUDC	Disallowance	Holds	AFUDC Inv	Adv. Costs	Exchange Power	R&O Tax	Property Tax	Expense	Expense	& Damages	Income Tax					
368			Balance		Adj. Column G	Adj. Column H	Adj. Column I	Adj. Column J	Adj. Column K	Adj. Column L	Adj. Column M	Adj. Column N	Adj. Column O	Adj. Column P	Adj. Column Q	Adj. Column R	Adj. Column S	Adj. Column T	Adj. Column U					
369	Plant In Service (continued)																							
370	General Plant (continued)																							
371 395	Laboratory Equipment			1,837,000																				
372 396	Power Operated Equipment			10,054,000																				
373 397	Communication Equipment			15,292,000																				
374 398	Miscellaneous Equipment			87,000																				
375	Total General Plant			54,525,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
376																								
377	Total Plant In Service			1,072,193,000	0	0	(6,916,000)	746,000	(5,248,000)	43,000	0	0	0	0	0	0	0	0	0	0				
378																								
379																								
380																								
381																								
382																								
383																								
384																								
385	Accumulated Reserve For Depreciation																							
386	Production Plant Accumulated Depreciation																							
387 31X	Steam Production Accum Depr		182,760,087	120,302,000			(3,180,000)		(2,291,000)															
388 32X	Nuclear Production Accum Depr		0	0																				
389 33X	Hydraulic Production Accum Depr		46,150,923	29,918,000																				
390 34X	Other Production Accum Depr		8,845,155	5,758,000																				
391	Total Production Plant Accum Depr		237,756,165	155,978,000	0	0	(3,180,000)	0	(2,291,000)	0	0	0	0	0	0	0	0	0	0	0				
392																								
393	Transmission Plant Accumulated Depreciation																							
394 350	Land & Land Rights Accum Depr		2,558,660	1,665,000																				
395 352	Structures & Improvements Accum Depr		1,911,614	1,244,000																				
396 353	Station Equipment Accum Depr		33,582,203	21,856,000																				
397 354	Towers & Fixtures Accum Depr		3,848,496	2,505,000																				
398 355	Overhead Conductors & Devices Accum Depr		24,520,841	15,959,000																				
399 356	Poles & Fixtures Accum Depr		17,443,748	11,353,000																				
400 357	Underground Conduit Accum Depr		195,294	127,000																				
401 358	Underground Conductors & Devices Accum Depr		452,742	295,000																				
402 359	Roads & Trails Accum Depr		324,374	211,000																				
403	Total Transmission Plant Accumulated Depreciat	55,215,337	84,837,972	55,215,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
404																								
405	Distribution Plant Accumulated Depreciation																							
406 360	Land & Land Rights Accum Depr		0	0																				
407 361	Structures & Improvements Accum Depr		2,689,952	1,656,000																				
408 362	Station Equipment Accum Depr		16,231,105	9,994,000																				
409 363	Storage Battery Equipment Accum Depr		0	0																				
410 364	Poles, Towers & Fixtures Accum Depr		34,648,767	21,334,000																				
411 365	Overhead Conductors & Devices Accum Depr		26,013,366	16,017,000																				
412 366	Underground Conduit Accum Depr		4,586,007	2,824,000																				
413 367	Underground Conductors & Devices Accum Depr		2,715,208	1,672,000																				
414 368	Line Transformers Accum Depr		37,171,422	22,888,000																				
415 369	Services Accum Depr		22,757,978	14,013,000																				
416 370	Meters Accum Depr		7,782,420	4,792,000																				
417 371	Installations on Customer Premises Accum Depr		0	0																				
418 372	Leased Property on Customer Premises Accum Depr		0	0																				
419 373	Street Lights & Signal Systems Accum Depr		8,920,349	5,493,000																				
420	Total Distribution Plant Accumulated Depreciation	100,682,917	163,516,574	100,683,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

361 Proforma		AVISTA UTILITIES															Electric Utility		Washington Jurisdiction		Rate Base Page 2A	
362 Pro Forma Results of Operations		Plan: In Service and Accumulated Reserve For Depreciation																	21-Oct-99			
363		For the Year Ended December 31, 1998																	8:31 AM			
364		(w)	(v)	(vi)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)			
365 (a)	(b)	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Open	Net Total	Total		
366	Account Description	Restate Deb	Accounts Rec	Space Charges	Dards Rev	Power Supply	Potlatch Rev	Depreciation	Hydro Relic	Comm Trade	Net Perce	Wage & Sal	Revenue	Miscellaneous	MOPS			of All				
367		Adj Column B	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF 10			Adjustments				
369	Plant In Service (continued)																					
370	General Plant (continued)																					
371	395 Laboratory Equipment																		0	1,837,000		
372	396 Power Operated Equipment																		0	10,054,000		
373	397 Communication Equipment																		0	15,292,000		
374	398 Miscellaneous Equipment																		0	87,000		
375	Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,525,000		
376																						
377	<b>Total Plant In Service</b>	0	0	0	0	0	0	0	9,387,000	0	0	0	0	0	0	0	0	0	(1,988,000)	1,070,205,000		
378																						
379																						
380																						
381																						
382																						
383																						
384																						
385	<b>Accumulated Reserve For Depreciation</b>																					
386	<i>Production Plant Accumulated Depreciation</i>																					
387	31X Steam Production Accum Depr							319,000											(5,152,000)	115,150,000		
388	32X Nuclear Production Accum Depr																		0	0		
389	33X Hydraulic Production Accum Depr							338,000											338,000	30,256,000		
390	34X Other Production Accum Depr							(69,000)											(69,000)	5,689,000		
391	Total Production Plant Accum Depr	0	0	0	0	0	0	588,000	0	0	0	0	0	0	0	0	0	0	(4,883,000)	151,095,000		
392																						
393	<i>Transmission Plant Accumulated Depreciation</i>																					
394	350 Land & Land Rights Accum Depr																		0	1,665,000		
395	352 Structures & Improvements Accum Depr							14,000											14,000	1,258,000		
396	353 Station Equipment Accum Depr							170,000											170,000	22,026,000		
397	354 Towers & Fixtures Accum Depr							31,000											31,000	2,536,000		
398	355 Overhead Conductors & Devices Accum Depr							11,000											11,000	15,970,000		
399	356 Poles & Fixtures Accum Depr							161,000											161,000	11,514,000		
400	357 Underground Conduit Accum Depr							1,000											1,000	128,000		
401	358 Underground Conductors & Devices Accum Dep							2,000											2,000	297,000		
402	359 Roads & Trails Accum Depr																		0	211,000		
403	Total Transmission Plant Accumulated Depreciat	0	0	0	0	0	0	390,000	0	0	0	0	0	0	0	0	0	0	390,000	55,605,000		
404																						
405	<i>Distribution Plant Accumulated Depreciation</i>																					
406	360 Land & Land Rights Accum Depr																		0	0		
407	361 Structures & Improvements Accum Depr							(8,000)											(8,000)	1,648,000		
408	362 Station Equipment Accum Depr							89,000											89,000	10,083,000		
409	363 Storage Battery Equipment Accum Depr																		0	0		
410	364 Poles, Towers & Fixtures Accum Depr							315,000											315,000	21,649,000		
411	365 Overhead Conductors & Devices Accum Depr							11,000											11,000	16,028,000		
412	366 Underground Conduit Accum Depr							34,000											34,000	2,858,000		
413	367 Underground Conductors & Devices Accum Dep							74,000											74,000	1,746,000		
414	368 Line Transformers Accum Depr							(27,000)											(27,000)	22,861,000		
415	369 Services Accum Depr							(75,000)											(75,000)	13,938,000		
416	370 Meters Accum Depr							29,000											29,000	4,821,000		
417	371 Installations on Customer Premises Accum Depr																		0	0		
418	372 Leased Property on Customer Premises Accum I																		0	0		
419	373 Street Lights & Signal Systems Accum Depr							(125,000)											(125,000)	5,368,000		
420	Total Distribution Plant Accumulated Depreciation	0	0	0	0	0	0	317,000	0	0	0	0	0	0	0	0	0	0	317,000	101,000,000		

421 Proforma		AVISTA UTILITIES													Electric Utility		Washington Jurisdiction		Rate Base Page 3			
422 Pro Forma Results of Operations		Accumulated Reserve For Depreciation and Miscellaneous Rate Base Items															21-Oct-99					
423		For the Year Ended (December 31, 1998)															8:31 AM					
424	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
425	Account	Description	Notes	System	Balance	Deferred	Def. Gain on	Costs: B	Colstrip Common	Kettle Falls	Clearwater	Weatheriz	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries	Federal		
426				Current	Per Books	Exp. Rate Base	Office Bldg	AFUDC, Fin	AFUDC	Disallowance	Hydro	& DSM Inv.	Advances	Exchange Power	R&O Tax	Property Tax	Expense	Expense	& Damages	Income Tax		
427				Balance		Adj. Column C	Adj. Column D	Adj. Column E	Adj. Column F	Adj. Column G	Adj. Column H	Adj. Column I	Adj. Column J	Adj. Column K	Adj. Column L	Adj. Column M	Adj. Column N	Adj. Column O	Adj. Column P	Adj. Column Q		
429	Accumulated Reserve for Depreciation (continued)																					
430	General Plant Accumulated Depreciation																					
431	389	Land & Land Rights Accum Depr		28,433	16,000																	
432	390	Structures & Improvements Accum Depr		4,437,980	2,491,000																	
433	391	Office Furniture & Equipment Accum Depr		4,973,192	2,792,000																	
434	392	Transportation Equipment Accum Depr	7,698,000		7,688,000																	
435	393	Stores Equipment Accum Depr		177,253	100,000																	
436	394	Tools, Shop & Garage Equipment Accum Depr		1,089,989	612,000																	
437	395	Laboratory Equipment Accum Depr		819,612	460,000																	
438	396	Power Operated Equipment Accum Depr		7,076,675	3,973,000																	
439	397	Communication Equipment Accum Depr		7,918,035	4,446,000																	
440	398	Miscellaneous Equipment Accum Depr		46,065	26,000																	
441		Total General Plant Accumulated Depreciation	14,914,740	26,567,234	22,604,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
442																						
443		Total Accumulated Reserve for Depreciation		512,677,945	334,480,000	0	0	(3,180,000)	0	(2,291,000)	0	0	0	0	0	0	0	0	0	0	0	0
444																						
445	Amortization																					
446		Accum Amortization of Limited Term Plant			188,000																	
447		Accum Amortization of Intangible Plant-Software			1,396,000																	
448		Accum Amortization of Hydro Relicensing Costs																				
449		Open																				
450		Total Amortization		0	1,584,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
451																						
452		Total Accum Reserve for Depreciation & Amortization		512,677,945	336,064,000	0	0	(3,180,000)	0	(2,291,000)	0	0	0	0	0	0	0	0	0	0	0	0
453																						
454		Total Net Plant			736,129,000	0	0	(3,736,000)	746,000	(2,957,000)	43,000	0	0	0	0	0	0	0	0	0	0	0
455																						
456		Total Customer Advances For Construction			0								(1,361,000)									
457																						
458		Total Accumulated Deferred Investment Tax Credits			0																	
459																						
460		Total Accumulated Deferred Income Taxes			0	(100,720,000)	618,000			1,116,000	(15,000)											
461																						
462	Other Rate Base Items																					
463		Gain on Sale of General Office Building			0		(1,768,000)															
464		DSM & Weatherization			0							26,551,000										
465		Deferred MOPS Cost			0																	
466		Open			0																	
467		Open			0																	
468																						
469		Total Working Capital			0																	
470																						
471		Total Miscellaneous Rate Base Items			0	(100,720,000)	(1,150,000)	0	0	1,116,000	(15,000)	26,551,000	(1,361,000)	0	0	0	0	0	0	0	0	0
472																						
473		Total Rate Base			736,129,000	(100,720,000)	(1,150,000)	(3,736,000)	746,000	(1,841,000)	28,000	26,551,000	(1,361,000)	0	0	0	0	0	0	0	0	0
474																						
475																						
476	Non-Additive Items																					
477		Interest			33,110,000																	
478																						
479																						
480																						

Crossfoot Error Test  
FALSE  
no errors found

		AVISTA UTILITIES														Electric Utility		Washington Jurisdiction		Rate Base Page 3A	
		Accumulated Reserve For Depreciation and Miscellaneous Rate Base Items																21-Oct-99			
		For the Year Ended December 31, 1998																8:31 AM			
421	Proforma	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)		
422	Pro Forma Results of Operations	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total		
423		Restate Debt	Accounts Rec	Space Charges	Dads Rev	Power Supply	Postach Rev	Depreciation	Hydro Lic	Comm. Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	MOPS	Open	Open	of All			
424		Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF 10			Adjustments			
429	Accumulated Reserve for Depreciation (continued)																				
430	General Plant Accumulated Depreciation																				
431	389 Land & Land Rights Accum Depr																	0	16,000		
432	390 Structures & Improvements Accum Depr							(4,000)										(4,000)	2,487,000		
433	391 Office Furniture & Equipment Accum Depr							582,000										582,000	3,374,000		
434	392 Transportation Equipment Accum Depr							0										0	7,688,000		
435	393 Stores Equipment Accum Depr							1,000										1,000	101,000		
436	394 Tools, Shop & Garage Equipment Accum Depr							6,000										6,000	618,000		
437	395 Laboratory Equipment Accum Depr							(3,000)										(3,000)	457,000		
438	396 Power Operated Equipment Accum Depr							0										0	3,973,000		
439	397 Communication Equipment Accum Depr							322,000										322,000	4,768,000		
440	398 Miscellaneous Equipment Accum Depr							2,000										2,000	28,000		
441	Total General Plant Accumulated Depreciation	0	0	0	0	0	0	906,000	0	0	0	0	0	0	0	0	0	906,000	23,510,000		
442																					
443	Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	2,201,000	0	0	0	0	0	0	0	0	0	(3,270,000)	331,210,000		
444																					
445	Amortization																				
446	Accum Amortization of Limited Term Plant																	0	188,000		
447	Accum Amortization of Intangible Plant-Software																	0	1,396,000		
448	Accum Amortization of Hydro Relicensing Costs								110,000									110,000	110,000		
449	Open																	0	0		
450	Total Amortization	0	0	0	0	0	0	0	110,000	0	0	0	0	0	0	0	0	110,000	1,694,000		
451																					
452	Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	2,201,000	110,000	0	0	0	0	0	0	0	0	(3,160,000)	332,904,000		
453																					
454	Total Net Plant	0	0	0	0	0	0	(2,201,000)	9,277,000	0	0	0	0	0	0	0	0	1,172,000	737,301,000		
455																					
456	Total Customer Advances For Construction																	(1,361,000)	(1,361,000)		
457																					
458	Total Accumulated Deferred Investment Tax Credits																	0	0		
459																					
460	Total Accumulated Deferred Income Taxes							770,000										(98,231,000)	(98,231,000)		
461																					
462	Other Rate Base Items																				
463	Gain on Sale of General Office Building																	(1,768,000)	(1,768,000)		
464	DSM & Weatherization																	26,551,000	26,551,000		
465	Deferred MOPS Cost														351,000			351,000	351,000		
466	Open																	0	0		
467	Open																	0	0		
468																					
469	Total Working Capital																	0	0		
470																					
471	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	770,000	0	0	0	0	0	0	351,000	0	0	(74,458,000)	(74,458,000)		
472																					
473	Total Rate Base	0	0	0	0	0	0	(1,431,000)	9,277,000	0	0	0	0	0	351,000	0	0	(73,286,000)	662,843,000		
474																					
475																					
476	Non-Additive Items																				
477	Interest	(7,657,000)																(7,657,000)	25,453,000		
478																					
479																					
480																					

BEFORE THE WASHINGTON UTILITIES &  
TRANSPORTATION COMMISSION

DOCKET NO. UE-99\_\_\_\_\_

Exhibit No. 50, Part 2  
Witness: Tara L. Knox, Avista Corp.

Functionalization and Classification

(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Formula Total	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Special Contracts Sch 28	(x) Pumping Service Sch 31-32	(y) Street & Area Lighting Sch 41-49	(z) Open 1	(aa) Open 2	(ab) Open 3	(ac) Open 4	
9	<b>Operation &amp; Maintenance Expenses</b>																		
10	<b>Production Expenses</b>																		
11	500-OF	Steam Supervision & Engineering		P02		463,000													
12		P Coincident Peak		28.2	D01		130,566	63,538	11,436	35,490	17,189	409	2,239	266	0	0	0	0	0
13		P Generation Level Consumption		71.8	E02		332,434	147,398	24,790	98,908	53,090	10	6,981	1,856	0	0	0	0	0
14		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
15		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
16	501-OP	Steam Fuel		P01		24,736,000													
17		P Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
18		P Generation Level Consumption		100	E02		24,736,000	10,967,737	1,844,601	7,314,949	3,950,350	749	519,477	138,137	0	0	0	0	0
19		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
20		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
21	502-OP	Steam Steam Expenses		P02		1,076,000													
22		P Coincident Peak		28.2	D01		303,432	147,660	26,577	82,478	39,946	950	5,203	618	0	0	0	0	0
23		P Generation Level Consumption		71.8	E02		772,568	342,550	57,612	228,464	123,379	23	16,225	4,314	0	0	0	0	0
24		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
25		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
26	503-OP	Steam From Other Sources		P02		0													
27		P Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
28		P Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
29		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
30		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
31	504-OP	Steam Steam Transferred-CR		P02		0													
32		P Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
33		P Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
34		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
35		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
36	505-OP	Steam Electric Expenses		P02		785,000													
37		P Coincident Peak		28.2	D01		221,370	107,726	19,390	60,172	29,143	693	3,796	451	0	0	0	0	0
38		P Generation Level Consumption		71.8	E02		563,630	249,909	42,031	166,677	90,012	17	11,837	3,148	0	0	0	0	0
39		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
40		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
41	506-OP	Steam Miscellaneous Power Exp.		P02		1,363,000													
42		P Coincident Peak		28.2	D01		384,366	187,045	33,666	104,478	50,601	1,203	6,590	782	0	0	0	0	0
43		P Generation Level Consumption		71.8	E02		978,634	433,918	72,978	289,402	156,288	30	20,552	5,465	0	0	0	0	0
44		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
45		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
46	507-OP	Steam Rents		P02		0													
47		P Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
48		P Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
49		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
50		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
51		<b>Total Steam Operation</b>				<b>28,423,000</b>	<b>28,423,000</b>	<b>12,647,482</b>	<b>2,133,081</b>	<b>8,380,420</b>	<b>4,509,997</b>	<b>4,085</b>	<b>592,899</b>	<b>155,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
52	510-MT	Steam Supervision & Engineering		P02		441,000													
53		P Coincident Peak		28.2	D01		124,362	60,519	10,893	33,804	16,372	389	2,132	253	0	0	0	0	0
54		P Generation Level Consumption		71.8	E02		316,638	140,395	23,612	93,636	50,567	10	6,650	1,768	0	0	0	0	0
55		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
56		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
57	511-MT	Steam Structures		P02		338,000													
58		P Coincident Peak		28.2	D01		95,316	46,384	8,349	25,909	12,548	298	1,634	194	0	0	0	0	0
59		P Generation Level Consumption		71.8	E02		242,684	107,604	18,097	71,767	38,757	7	5,097	1,355	0	0	0	0	0

1 Assign		AVISTA UTILITIES										Electric Utility				Washington Jurisdiction									
2 Scenario Company Base Case		Cost of Service Calculation										Functionalization and Classification													
3		For the year ended December 31, 1998																							
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)						
5	Account	Description	Notes	Functional Allocation	Class Allocation	Formula Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Special Contracts	Pumping Service	Street & Area Lighting	Open 1	Open 2	Open 3	Open 4							
6								Sch 11-31	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49											
60	P	Open						0	0	0	0	0	0	0	0	0	0	0							
61	P	Open						0	0	0	0	0	0	0	0	0	0	0							
62	512-MT	Steam Boiler Plant		P02		2,544,000																			
63	P	Coincident Peak		28.2	D01		728,688	354,604	63,825	198,071	95,929	2,282	12,494	1,483	0	0	0	0							
64	P	Generation Level Consumption		71.8	E02		1,855,312	822,636	148,353	548,654	296,294	56	38,963	10,361	0	0	0	0							
65	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
66	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
67	513-MT	Steam Electric Plant		P02		455,000																			
68	P	Coincident Peak		28.2	D01		128,310	62,440	11,239	34,877	16,892	402	2,200	261	0	0	0	0							
69	P	Generation Level Consumption		71.8	E02		326,690	144,852	24,362	96,609	52,173	10	6,861	1,824	0	0	0	0							
70	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
71	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
72	514-MT	Steam Miscellaneous Plant		P02		399,000																			
73	P	Coincident Peak		28.2	D01		112,518	54,755	9,855	30,584	14,813	352	1,929	229	0	0	0	0							
74	P	Generation Level Consumption		71.8	E02		286,482	127,024	21,363	84,719	45,751	9	6,016	1,600	0	0	0	0							
75	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
76	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
77	Total Steam Maintenance						4,217,000	4,217,000	1,921,206	329,948	1,218,630	640,096	3,815	83,977	19,329	0	0	0	0						
78	Total Steam						32,640,000	32,640,000	14,568,688	2,463,029	9,599,050	5,150,093	7,900	676,876	174,365	0	0	0	0						
79																									
80	535-OP	Hydro Supervision & Engineering		P03		870,000																			
81	P	Coincident Peak		28.73	D01		249,951	121,635	21,893	67,941	32,905	783	4,286	509	0	0	0	0							
82	P	Generation Level Consumption		71.27	E02		620,049	274,925	46,238	183,361	99,022	19	13,022	3,463	0	0	0	0							
83	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
84	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
85	536-OP	Hydro Water For Power		P01		438,000																			
86	P	Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0							
87	P	Generation Level Consumption		100	E02		438,000	194,206	32,662	129,526	69,949	13	9,198	2,446	0	0	0	0							
88	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
89	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
90	537-OP	Hydro Hydraulic Expenses		P03		197,000																			
91	P	Coincident Peak		28.73	D01		56,598	27,543	4,957	15,384	7,451	177	970	115	0	0	0	0							
92	P	Generation Level Consumption		71.27	E02		140,402	62,253	10,470	41,520	22,422	4	2,949	784	0	0	0	0							
93	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
94	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
95	538-OP	Hydro Electric Expenses		P03		2,025,000																			
96	P	Coincident Peak		28.73	D01		581,783	283,115	50,958	158,139	76,590	1,822	9,975	1,184	0	0	0	0							
97	P	Generation Level Consumption		71.27	E02		1,443,218	639,911	107,623	426,789	230,482	44	30,309	8,060	0	0	0	0							
98	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
99	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
100	539-OP	Hydro Miscellaneous Power Exp.		P03		388,000																			
101	P	Coincident Peak		28.73	D01		111,472	54,246	9,764	30,300	14,675	349	1,911	227	0	0	0	0							
102	P	Generation Level Consumption		71.27	E02		276,528	122,610	20,621	81,775	44,162	8	5,807	1,544	0	0	0	0							
103	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
104	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
105	540-OP	Hydro Rents		P03		370,000																			
106	P	Coincident Peak		28.73	D01		106,301	51,730	9,311	28,895	13,994	333	1,823	216	0	0	0	0							
107	P	Generation Level Consumption		71.27	E02		263,699	116,922	19,664	77,981	42,113	8	5,538	1,473	0	0	0	0							
108	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
109	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0							
110	Total Hydraulic Operation						4,288,000	4,288,000	1,949,094	334,161	1,241,612	653,765	3,560	85,788	20,020	0	0	0	0						



1 Assign		AVISTA UTILITIES		Electric Utility		Washington Jurisdiction													
2 Scenario Company Base Case		Cost of Service Calculation		Functionalization and Classification															
3		For the Year Ended December 31, 1998																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account	Description	Notes	Functional Allocation	Class Allocator	Protoforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
111	541-MT	Hydro Supervision & Engineering		P03		228,000													
112	P	Coincident Peak		28.73	D01		65,504	31,877	5,737	17,805	8,623	205	1,123	133	0	0	0	0	
113	P	Generation Level Consumption		71.27	E02		162,496	72,049	12,118	48,053	25,951	5	3,413	907	0	0	0	0	
114	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
115	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
116	542-MT	Hydro Structures		P03		335,000													
117	P	Coincident Peak		28.73	D01		96,246	46,836	8,430	26,161	12,670	301	1,650	196	0	0	0	0	
118	P	Generation Level Consumption		71.27	E02		238,755	105,862	17,804	70,605	38,129	7	5,014	1,333	0	0	0	0	
119	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
120	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
121	543-MT	Hydro Reservoirs, Dams & Waterways		P03		837,000													
122	P	Coincident Peak		28.73	D01		240,470	117,021	21,062	65,364	31,657	753	4,123	489	0	0	0	0	
123	P	Generation Level Consumption		71.27	E02		596,530	264,496	44,484	176,406	95,266	18	12,528	3,331	0	0	0	0	
124	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
125	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
126	544-MT	Hydro Electric Plant		P03		804,000													
127	P	Coincident Peak		28.73	D01		230,989	112,407	20,232	62,787	30,409	723	3,961	470	0	0	0	0	
128	P	Generation Level Consumption		71.27	E02		573,011	254,068	42,730	169,451	91,510	17	12,034	3,200	0	0	0	0	
129	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
130	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
131	545-MT	Hydro Miscellaneous Plant		P03		69,000													
132	P	Coincident Peak		28.73	D01		19,824	9,647	1,736	5,388	2,610	62	340	40	0	0	0	0	
133	P	Generation Level Consumption		71.27	E02		49,176	21,804	3,667	14,542	7,853	1	1,033	275	0	0	0	0	
134	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
135	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
136		Total Hydraulic Maintenance				2,273,000	2,273,000	1,036,068	178,002	656,564	344,679	2,094	45,218	10,376	0	0	0	0	
137		Total Hydraulic				6,561,000	6,561,000	2,985,162	512,163	1,898,177	998,444	5,653	131,006	30,396	0	0	0	0	
138																			
139	546-OP	Other Supervision & Engineering		P04		0													
140	P	Coincident Peak		100	D01		0	0	0	0	0	0	0	0	0	0	0	0	
141	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	
142	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
143	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
144	547-OP	Other Fuel		P04		4,367,000													
145	P	Coincident Peak		100	D01		4,367,000	2,125,129	382,500	1,187,032	574,901	13,673	74,877	8,887	0	0	0	0	
146	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	
147	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
148	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
149	548-OP	Other Generation Expenses		P04		156,000													
150	P	Coincident Peak		100	D01		156,000	75,915	13,664	42,404	20,537	488	2,675	317	0	0	0	0	
151	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	
152	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
153	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
154	549-OP	Other Miscellaneous Power Exp.		P04		116,000													
155	P	Coincident Peak		100	D01		116,000	56,450	10,160	31,531	15,271	363	1,989	236	0	0	0	0	
156	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	
157	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
158	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
159	550-OP	Other Rents		P04		3,777,000													
160	P	Coincident Peak		100	D01		3,777,000	1,838,016	330,823	1,026,659	497,230	11,826	64,761	7,686	0	0	0	0	
161	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	

1 Assign			AVISTA UTILITIES										Electric Utility				Washington Jurisdiction									
2 Scenario Company Base Case			Cost of Service Calculation										Functionalization and Classification													
3			For the Year Ended December 31, 1998																							
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)							
5	Account	Description	Notes	Function Allocation	Class Allocator	Preforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4								
162	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0							
163	F	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0							
164		Total Other Operation				8,416,000	8,416,000	4,095,509	797,147	2,287,525	1,107,939	26,350	144,302	17,127	0	0	0	0								
165	551-MT	Other Supervision & Engineering		P04		48,000																				
166	P	Coincident Peak		100	D01		48,000	23,358	4,204	13,047	6,319	150	823	98	0	0	0	0								
167	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0								
168	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
169	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
170	552-MT	Other Structures		P04		1,000																				
171	P	Coincident Peak		100	D01		1,000	487	88	272	132	3	17	2	0	0	0	0								
172	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0								
173	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
174	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
175	553-MT	Other Generating & Electric Plant		P04		396,000																				
176	P	Coincident Peak		100	D01		396,000	192,707	34,685	107,640	52,132	1,240	6,790	806	0	0	0	0								
177	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0								
178	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
179	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
180	554-MT	Other		P04		14,000																				
181	P	Coincident Peak		100	D01		14,000	6,813	1,226	3,805	1,843	44	240	28	0	0	0	0								
182	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0								
183	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
184	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
185		Total Other Maintenance				459,000	459,000	223,365	40,203	124,765	60,426	1,437	7,870	934	0	0	0	0								
186		Total Other				8,875,000	8,875,000	4,318,874	777,351	2,412,390	1,168,365	27,787	152,172	18,061	0	0	0	0								
187																										
188	555-OP	Total Purchased Power		P06		107,123,000																				
189	P	Coincident Peak		30	D01		31,858,380	15,503,362	2,790,437	8,659,698	4,194,053	99,748	546,248	64,834	0	0	0	0								
190	P	Generation Level Consumption		70	E02		75,264,620	33,371,707	5,612,597	22,257,312	12,019,793	2,280	1,580,621	420,311	0	0	0	0								
191	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
192	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
193	556-OP	Total System Control & Load Dispatching		P01		510,000																				
194	P	Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0								
195	P	Generation Level Consumption		100	E02		510,000	226,130	38,031	150,818	81,447	15	10,710	2,848	0	0	0	0								
196	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
197	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
198	557-OP	Total Other Expenses		P06		4,309,000																				
199	P	Coincident Peak		29.74	D01		1,281,497	623,619	112,245	348,335	168,705	4,012	21,973	2,608	0	0	0	0								
200	P	Generation Level Consumption		70.26	E02		3,027,503	1,342,370	225,766	895,296	483,494	92	63,580	16,907	0	0	0	0								
201	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
202	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
203		Total Production Expenses				160,018,000	160,018,000	72,939,912	12,531,618	46,221,074	24,264,394	147,487	3,183,185	730,329	0	0	0	0								
204																										
205		Transmission Expenses																								
206	560-OP	Supervision & Engineering		T01		718,000																				
207	T	Coincident Peak		28.47	D01		204,415	99,475	17,904	55,564	26,911	640	3,505	416	0	0	0	0								
208	T	Generation Level Consumption		71.53	E02		513,585	227,719	38,299	151,878	82,020	16	10,786	2,868	0	0	0	0								
209	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0								
210	561-OP	Load Dispatching		T01		586,000																				
211	T	Coincident Peak		28.47	D01		166,834	81,187	14,613	45,349	21,963	522	2,861	340	0	0	0	0								
212	T	Generation Level Consumption		71.53	E02		419,166	185,855	31,258	123,956	66,941	13	8,803	2,341	0	0	0	0								

1 Assign		AVISTA UTILITIES		Electric Utility		Washington Jurisdiction													
2 Scenario Company Base Case		Cost of Service Calculation		Functionalization and Classification															
3		For the Year Ended December 31, 1998																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
213	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
214	562-OP	Station Expenses		T01		200,000													
215	T	Coincident Peak		28.47	D01		56,940	27,709	4,987	15,477	7,496	178	976	116	0	0	0	0	0
216	T	Generation Level Consumption		71.53	E02		143,060	63,432	10,668	42,306	22,847	4	3,004	799	0	0	0	0	0
217	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
218	563-OP	Overhead Line Expenses		T01		105,000													
219	T	Coincident Peak		28.47	D01		29,894	14,547	2,618	8,126	3,935	94	513	61	0	0	0	0	0
220	T	Generation Level Consumption		71.53	E02		75,107	33,302	5,601	22,211	11,995	2	1,577	419	0	0	0	0	0
221	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
222	564-OP	Underground Line Expenses		T01		3,000													
223	T	Coincident Peak		28.47	D01		854	416	75	232	112	3	15	2	0	0	0	0	0
224	T	Generation Level Consumption		71.53	E02		2,146	951	160	635	343	0	45	12	0	0	0	0	0
225	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
226	565-OP	Transmission of Electricity By Others		T01		6,516,000													
227	T	Coincident Peak		28.47	D01		1,855,105	902,757	162,486	504,252	244,219	5,808	31,808	3,775	0	0	0	0	0
228	T	Generation Level Consumption		71.53	E02		4,660,895	2,066,602	347,570	1,378,323	744,347	141	97,883	26,028	0	0	0	0	0
229	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
230	566-OP	Miscellaneous Expenses		T01		155,000													
231	T	Coincident Peak		28.47	D01		44,129	21,474	3,865	11,995	5,809	138	757	90	0	0	0	0	0
232	T	Generation Level Consumption		71.53	E02		110,872	49,160	8,268	32,787	17,706	3	2,328	619	0	0	0	0	0
233	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
234	567-OP	Rents		T01		68,000													
235	T	Coincident Peak		28.47	D01		19,360	9,421	1,696	5,262	2,549	61	332	39	0	0	0	0	0
236	T	Generation Level Consumption		71.53	E02		48,640	21,567	3,627	14,384	7,768	1	1,021	272	0	0	0	0	0
237	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
238		Total Transmission Operation				8,351,000	8,351,000	3,805,573	653,696	2,412,736	1,266,960	7,625	166,213	38,197	0	0	0	0	0
239	568-MT	Supervision & Engineering		T01		90,000													
240	T	Coincident Peak		28.47	D01		25,623	12,469	2,244	6,965	3,373	80	439	52	0	0	0	0	0
241	T	Generation Level Consumption		71.53	E02		64,377	28,544	4,801	19,038	10,281	2	1,352	360	0	0	0	0	0
242	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
243	569-MT	Structures		T01		18,000													
244	T	Coincident Peak		28.47	D01		5,125	2,494	449	1,393	675	16	88	10	0	0	0	0	0
245	T	Generation Level Consumption		71.53	E02		12,875	5,709	960	3,808	2,056	0	270	72	0	0	0	0	0
246	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
247	570-MT	Station Equipment		T01		567,000													
248	T	Coincident Peak		28.47	D01		161,425	78,555	14,139	43,878	21,251	505	2,768	329	0	0	0	0	0
249	T	Generation Level Consumption		71.53	E02		405,575	179,829	30,244	119,937	64,771	12	8,517	2,265	0	0	0	0	0
250	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
251	571-MT	Overhead Lines		T01		792,000													
252	T	Coincident Peak		28.47	D01		225,482	109,727	19,750	61,290	29,684	706	3,866	459	0	0	0	0	0
253	T	Generation Level Consumption		71.53	E02		566,518	251,189	42,246	167,531	90,473	17	11,897	3,164	0	0	0	0	0
254	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
255	572-MT	Underground Lines		T01		3,000													
256	T	Coincident Peak		28.47	D01		854	416	75	232	112	3	15	2	0	0	0	0	0
257	T	Generation Level Consumption		71.53	E02		2,146	951	160	635	343	0	45	12	0	0	0	0	0
258	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
259	573-MT	Miscellaneous Plant		T01		8,000													
260	T	Coincident Peak		28.47	D01		2,278	1,108	199	619	300	7	39	5	0	0	0	0	0
261	T	Generation Level Consumption		71.53	E02		5,722	2,537	427	1,692	914	0	120	32	0	0	0	0	0
262	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
263		Total Transmission Maintenance				1,478,000	1,478,000	673,529	115,694	427,018	224,233	1,349	29,417	6,760	0	0	0	0	0

1 Assign  
2 Scenario Company Base Case  
3

AVISTA UTILITIES  
Cost of Service Calculation  
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4		
264				9,829,000	9,829,000	4,479,102	769,390	2,839,754	1,491,193	4,974	195,631	44,957	0	0	0	0		
265																		
266																		
267	580-OP			230,000	230,000	121,304	20,391	51,463	16,630	8	3,612	16,592	0	0	0	0		
268	D	100	S16															
269	581-OP			41,000	41,000	18,627	3,552	12,542	5,174	0	805	299	0	0	0	0		
270	D	100	D02															
271	582-OP			313,000	313,000	150,027	28,612	101,020	24,445	0	6,487	2,408	0	0	0	0		
272	D	100	S09															
273	583-OP			794,000	794,000	359,101	68,486	238,560	74,559	0	15,527	37,766	0	0	0	0		
274	D	100	S10															
275	584-OP			923,000	923,000	423,214	80,713	283,995	109,985	0	18,300	6,794	0	0	0	0		
276	D	100	S11															
277	585-OP			183,000	183,000	0	0	0	0	0	0	183,000	0	0	0	0		
278	D	100	S15															
279	586-OP			482,000	482,000	384,232	54,637	36,706	1,423	110	4,893	0	0	0	0	0		
280	D	100	S14															
281	587-OP			341,000	341,000	297,000	37,046	5,145	0	0	1,810	0	0	0	0	0		
282	D	100	S13															
283	588-OP			729,000	729,000	384,482	64,629	163,115	52,711	25	11,449	52,588	0	0	0	0		
284	D	100	S16															
285	589-OP			128,000	128,000	58,152	11,090	39,156	16,154	0	2,514	934	0	0	0	0		
286	D	100	D02															
287				4,164,000	4,164,000	2,196,139	369,157	931,701	301,082	143	65,398	300,381	0	0	0	0		
288	590-MT			796,000	796,000	363,169	68,909	236,693	65,273	2	15,481	46,473	0	0	0	0		
289	D	100	S17															
290	591-MT			43,000	43,000	20,828	3,972	14,024	2,941	0	901	334	0	0	0	0		
291	D	100	S08															
292	592-MT			635,000	635,000	304,368	58,047	204,945	49,593	0	13,161	4,886	0	0	0	0		
293	D	100	S09															
294	593-MT			3,529,000	3,529,000	1,596,057	304,392	1,060,299	331,386	0	69,013	167,854	0	0	0	0		
295	D	100	S10															
296	594-MT			677,000	677,000	310,418	59,201	208,304	80,671	0	13,422	4,983	0	0	0	0		
297	D	100	S11															
298	595-MT			571,000	571,000	302,495	57,690	192,878	0	0	13,080	4,856	0	0	0	0		
299	D	100	S12															
300	596-MT			148,000	148,000	0	0	0	0	0	0	148,000	0	0	0	0		
301	D	100	S15															
302	597-MT			65,000	65,000	51,815	7,368	4,950	192	15	660	0	0	0	0	0		
303	D	100	S14															
304	598-MT			261,000	261,000	119,079	22,594	77,609	21,402	1	5,076	15,238	0	0	0	0		
305	D	100	S17															
306				6,725,000	6,725,000	3,068,229	582,174	1,999,703	551,458	18	130,794	392,624	0	0	0	0		
307				10,889,000	10,889,000	5,264,368	951,331	2,931,405	852,540	161	196,192	693,004	0	0	0	0		
308																		
309																		
310	901-OP			200,000	200,000	165,396	25,948	4,378	2,472	118	1,527	161	0	0	0	0		
311	C	100	S18															
312	902-OP			1,348,000	1,348,000	0	0	0	0	0	0	0	0	0	0	0		
313	C	0	C01															
314	C	100	C03			1,348,000	1,020,618	254,613	53,474	611	18,655	0	0	0	0	0		

Functionalization and Classification

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Notes	Functional Allocation	Class Allocator	Performance Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4			
315	C	DA Handbilled		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
316	C	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317	903-OP	Customer Records & Collections	K03	3,320,000															
318	C	Avg Customers-All	3259		3,259,000	2,834,578	353,570	49,504	339	16	17,271	3,721	0	0	0	0	0	0	
319	C	Wt Customers-Meter Reading		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
320	C	DA Handbilled	61		61,000	0	0	0	58,227	2,773	0	0	0	0	0	0	0	0	
321	C	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
322	904-OP	Uncollectible Accounts		902,000															
323	R	Retail Sales Revenue	100		902,000	394,878	94,571	280,783	101,102	649	16,394	13,622	0	0	0	0	0	0	
324	905-OP	Misc Customer Accounts Expenses	K01	120,000															
325	C	Avg Customers-All	100		120,000	104,372	13,019	1,823	12	1	636	137	0	0	0	0	0	0	
326	C	Wt Customers-Meter Reading		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
327	C	DA Handbilled		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
328	C	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
329		Total Customer Accounting Expenses		5,890,000	5,890,000	4,519,643	741,722	389,962	162,764	3,585	54,483	17,641	0	0	0	0	0	0	
330																			
331		Customer Information Expenses																	
332	907-OP	Supervision	I01	0															
333	C	Avg Customers-All	100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
334	C	Production Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
335	C	Tariff Rider Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
336	908-OP	Customer Assistance Expenses	I02	6,601,000															
337	C	Avg Customers-All	164		164,000	142,642	17,792	2,491	17	1	869	187	0	0	0	0	0	0	
338	DSM	Production Plant	3026		3,026,000	1,380,616	237,367	873,342	458,009	2,882	60,080	13,705	0	0	0	0	0	0	
339	DSM	Tariff Rider Revenue	3411		3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0	0	0	
340	909-OP	Advertising	I01	69,000															
341	C	Avg Customers-All	100		69,000	60,014	7,486	1,048	7	0	366	79	0	0	0	0	0	0	
342	C	Production Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
343	C	Tariff Rider Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
344	910-OP	Misc Customer Service & Info Exp	I01	2,000															
345	C	Avg Customers-All	100		2,000	1,740	217	30	0	0	11	2	0	0	0	0	0	0	
346	C	Production Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
347	C	Tariff Rider Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
348		Total Customer Information Expenses		6,672,000	6,672,000	3,104,937	634,048	1,905,704	841,194	2,883	117,537	65,697	0	0	0	0	0	0	
349																			
350		Sales Expenses																	
351	911-OP	Supervision	V01	0															
352	C	Generation Level Consumption	100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
353	C	Avg Customers-All		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
354	C	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
355	912-OP	Demonstrating & Selling Expenses	V01	387,000															
356	C	Generation Level Consumption	100		387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0	0	0	
357	C	Avg Customers-All		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
358	C	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
359	913-OP	Advertising Expenses	V02	0															
360	C	Generation Level Consumption		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
361	C	Avg Customers-All	100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
362	C	Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
363	916-OP	Misc Sales Expenses	V02	0															
364	C	Generation Level Consumption		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
365	C	Avg Customers-All	100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Functionalization and Classification

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Account	Description	Notes	Functional Allocation	Class Allocator	Endorma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
366	C	Open					0	0	0	0	0	0	0	0	0	0	0	0	0
367		Total Sales Expenses				347,000	347,000	171,539	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0	0
368																			
369		Subtotal Expenses				193,685,000	193,685,000	90,479,754	15,856,968	54,402,342	27,673,889	163,102	3,755,155	1,553,790	0	0	0	0	0
370																			
371		Administrative & General Expenses																	
372	920-OP	Admin & General Salaries				Manual Input	9,725,000												
373	P	Production Plant				755 S01		734,238	334,997	57,596	211,910	111,133	699	14,578	3,325	0	0	0	0
374	T	Transmission Plant				250 S02		243,125	110,793	19,031	70,243	36,885	222	4,839	1,112	0	0	0	0
375	D	Distribution Plant				1812 S03		1,762,170	921,578	160,945	458,688	109,198	17	31,320	80,424	0	0	0	0
376	C	Avg Customers-All				916 C01		890,810	774,799	96,644	13,531	93	4	4,721	1,017	0	0	0	0
377	O	Corporate Cost Allocator				6267 S23		6,094,658	4,257,367	577,828	774,551	396,701	93	70,380	17,737	0	0	0	0
378	921-OP	Office Supplies & Expenses				Manual Input	4,313,000												
379	P	Production Plant				1064 S01		458,903	209,375	35,998	132,445	69,459	437	9,111	2,078	0	0	0	0
380	T	Transmission Plant				152 S02		65,558	29,875	5,132	18,941	9,946	60	1,305	300	0	0	0	0
381	D	Distribution Plant				1252 S03		539,988	282,402	49,319	140,557	33,462	5	9,597	24,645	0	0	0	0
382	C	Avg Customers-All				1342 C01		578,805	503,426	62,795	8,792	60	3	3,067	661	0	0	0	0
383	O	Corporate Cost Allocator				6190 S23		2,669,747	1,864,927	253,116	339,290	173,774	41	30,830	7,770	0	0	0	0
384	922-OP	Admin Expenses Transferred - CR					(30,000)												
385	O	Corporate Cost Allocator				100 S23		(30,000)	(20,956)	(2,844)	(3,813)	(1,953)	(0)	(346)	(87)	0	0	0	0
386	923-OP	Outside Services Employed				Manual Input	5,560,000												
387	P	Production Plant				1007 S01		559,892	255,451	43,919	161,592	84,744	533	11,116	2,536	0	0	0	0
388	T	Transmission Plant				433 S02		240,748	109,710	18,845	69,556	36,525	220	4,792	1,101	0	0	0	0
389	D	Distribution Plant				191 S03		106,196	55,538	9,699	27,643	6,581	1	1,887	4,847	0	0	0	0
390	C	Avg Customers-All				64 C01		35,584	30,950	3,861	541	4	0	189	41	0	0	0	0
391	O	Corporate Cost Allocator				8305 S23		4,617,580	3,225,568	437,788	586,834	300,558	71	53,323	13,438	0	0	0	0
392	924-OP	Property Insurance Premium				Manual Input	371,000												
393	P	Production Plant				462 S01		162,006	73,915	12,708	46,757	24,521	154	3,217	734	0	0	0	0
394	T	Transmission Plant				177 S02		62,067	28,284	4,858	17,932	9,416	57	1,235	284	0	0	0	0
395	D	Distribution Plant				364 S03		127,641	66,753	11,658	33,225	7,910	1	2,269	5,825	0	0	0	0
396	C	Open				0 xxx		0	0	0	0	0	0	0	0	0	0	0	0
397	O	Corporate Cost Allocator				55 S23		19,286	13,472	1,829	2,451	1,255	0	223	56	0	0	0	0
398	925-OP	Injuries & Damages				Manual Input	3,288,000												
399	P	Production Plant				0 S01		0	0	0	0	0	0	0	0	0	0	0	0
400	T	Transmission Plant				2 S02		658	300	51	190	100	1	13	3	0	0	0	0
401	D	Distribution Plant				4073 S03		1,339,202	700,375	122,314	348,591	82,988	13	23,802	61,120	0	0	0	0
402	C	Avg Customers-All				2 C01		658	572	71	10	0	0	3	1	0	0	0	0
403	O	Corporate Cost Allocator				5923 S23		1,947,482	1,360,396	184,639	247,499	126,761	30	22,489	5,668	0	0	0	0
404	926-OP	Employee Pension & Benefits				Manual Input	1,878,000												
405	P	Production Plant				1122 S01		210,691	96,128	16,527	60,808	31,890	201	4,183	954	0	0	0	0
406	T	Transmission Plant				1148 S02		215,573	98,237	16,875	62,282	32,705	197	4,291	986	0	0	0	0
407	D	Distribution Plant				2380 S03		446,919	233,729	40,819	116,332	27,695	4	7,943	20,397	0	0	0	0
408	C	Avg Customers-All				933 C01		175,200	152,383	19,008	2,661	18	1	928	200	0	0	0	0
409	O	Corporate Cost Allocator				4418 S23		829,617	579,522	78,655	105,433	54,000	13	9,580	2,414	0	0	0	0
410	927-OP	Franchise Requirements				Manual Input	164,000												
411	P	Production Plant				0 S01		0	0	0	0	0	0	0	0	0	0	0	0
412	T	Transmission Plant				0 S02		0	0	0	0	0	0	0	0	0	0	0	0
413	D	Distribution Plant				0 S03		0	0	0	0	0	0	0	0	0	0	0	0
414	C	Avg Customers-All				0 C01		0	0	0	0	0	0	0	0	0	0	0	0
415	R	Retail Sales Revenue				10000 R01		164,000	71,796	17,195	51,052	18,382	118	2,981	2,477	0	0	0	0
416	928-OP	Regulatory Commission Expenses				Manual Input	2,168,000												

Assign Scenario Company Base Case			AVISTA UTILITIES		Electric Utility		Washington Jurisdiction											
Cost of Service Calculation					Functionalization and Classification													
For the Year Ended December 31, 1998																		
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Special Contracts	Pumping Service	Street & Area Lighting	Open 1	Open 2	Open 3	Open 4		
						Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49						
417	P	Generation Level Consumption	E02	1404	1,404,000	622,522	104,638	415,192	224,219	43	29,485	7,841	0	0	0	0		
418	O	Corporate Cost Allocator	S23	267	267,000	186,510	25,314	33,932	17,379	4	3,083	777	0	0	0	0		
419	R	Retail Sales Revenue	R01	497	497,000	217,577	52,109	154,711	55,707	358	9,093	7,506	0	0	0	0		
420	x	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
421	x	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
422	930-OP	Miscellaneous & General Expense	Manual Input		2,268,000													
423	P	Production Plant	S01	196	44,453	20,282	3,487	12,830	6,728	42	883	201	0	0	0	0		
424	T	Transmission Plant	S02	508	115,214	52,504	9,019	33,287	17,480	105	2,293	527	0	0	0	0		
425	D	Distribution Plant	S03	2293	520,052	271,977	47,498	135,368	32,227	5	9,243	23,735	0	0	0	0		
426	C	Avg Customers-All	C01	102	23,134	20,121	2,510	351	2	0	123	26	0	0	0	0		
427	O	Corporate Cost Allocator	S23	6901	1,565,147	1,093,319	148,390	198,910	101,875	24	18,074	4,555	0	0	0	0		
428	931-OP	Rents	Manual Input		2,982,000													
429	P	Production Plant	S01	0	0	0	0	0	0	0	0	0	0	0	0	0		
430	T	Transmission Plant	S02	140	41,752	19,027	3,268	12,063	6,334	38	831	191	0	0	0	0		
431	D	Distribution Plant	S03	5071	1,512,323	790,914	138,125	393,654	93,716	15	26,879	69,021	0	0	0	0		
432	C	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
433	O	Corporate Cost Allocator	S23	4788	1,427,924	997,463	135,380	181,470	92,943	22	16,489	4,156	0	0	0	0		
434	935-MT	Maintenance of General Plant	Manual Input		1,752,000													
435	P	Production Plant	S01	136	23,830	10,872	1,869	6,878	3,607	23	473	108	0	0	0	0		
436	T	Transmission Plant	S02	4065	712,259	324,578	55,754	205,783	108,059	650	14,176	3,258	0	0	0	0		
437	D	Distribution Plant	S03	1733	303,652	158,804	27,733	79,040	18,817	3	5,397	13,858	0	0	0	0		
438	C	Avg Customers-All	C01	152	26,633	23,165	2,889	405	3	0	141	30	0	0	0	0		
439	O	Corporate Cost Allocator	S23	3913	685,626	478,938	65,003	87,134	44,627	10	7,918	1,995	0	0	0	0		
440	Total Administrative & General Expenses				34,439,000	34,439,000	21,710,236	3,179,924	6,057,532	2,608,533	4,537	478,388	399,850	0	0	0	0	
441	Total Operating & Maintenance Expenses				228,124,000	228,124,000	112,189,990	18,836,892	60,459,874	30,282,421	167,640	4,233,543	1,953,640	0	0	0	0	
442	Taxes Other Than Income Taxes																	
444	Property	-Production	Sum		7,272,000													
446	P	Production Plant	S01	100	7,272,000	3,317,857	570,435	2,098,792	1,100,674	6,926	144,382	32,934	0	0	0	0		
447		-Transmission	Sum		2,136,000													
448	T	Transmission Plant	S02	100	2,136,000	973,381	167,201	617,124	324,060	1,950	42,514	9,770	0	0	0	0		
449		-Distribution	Sum		3,971,000													
450	D	Distribution Plant	S03	100	3,971,000	2,076,750	362,684	1,033,641	246,075	38	70,578	181,234	0	0	0	0		
451		-Administrative & General	Sum		74,000													
452	O	General Plant	S04	100	74,000	51,692	7,016	9,404	4,817	1	855	215	0	0	0	0		
453	Open		Sum		0													
454	x	Open	xxx	100	0	0	0	0	0	0	0	0	0	0	0	0		
455	Open		Sum		0													
456	x	Open	xxx	100	0	0	0	0	0	0	0	0	0	0	0	0		
457	Open		Sum		0													
458	x	Open	xxx	100	0	0	0	0	0	0	0	0	0	0	0	0		
459	Open		Sum		0													
460	x	Open	xxx	100	0	0	0	0	0	0	0	0	0	0	0	0		
461	State Kwh Generation-Production		P05		707,000													
462	P	Coincident Peak	D01	28.47	100,641	48,976	8,815	27,356	13,249	315	1,726	205	0	0	0	0		
463	P	Generation Level Consumption	E02	171.53	606,359	268,854	45,217	179,313	96,836	18	12,734	3,386	0	0	0	0		
464	P	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
465	P	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0		
466	Montana SIT-Production		P05		348,000													
467	P	Coincident Peak	D01	28.47	49,538	24,107	4,339	13,465	6,521	155	849	101	0	0	0	0		

Functionalization and Classification

(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Special Contracts Sch 28	(x) Pumping Service Sch 31-32	(y) Street & Area Lighting Sch 41-49	(z) Open 1	(aa) Open 2	(ab) Open 3	(ac) Open 4
468	P	Generation Level Consumption		171.53	E00		249,462	132,336	22,257	88,261	47,665	9	6,268	1,667	0	0	0	0
469	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
470	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
471	Misc	-Production		P05		4,000												
472	P	Coincident Peak		28.47	D01		569	277	50	155	75	2	10	1	0	0	0	0
473	P	Generation Level Consumption		171.53	E02		3,431	1,521	256	1,014	548	0	72	19	0	0	0	0
474	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
475	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
476		-Distribution		Sum		17,000												
477	D	Distribution Plant		100	S03		17,000	8,891	1,553	4,425	1,053	0	302	776	0	0	0	0
478	B&O	-Distribution		Sum		0												
479	x	Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0
480	Excise	-Distribution		Sum		10,483,000												
481	R	Retail Sales Revenue		100	R01		10,483,000	4,589,258	1,099,104	3,263,250	1,174,998	7,545	190,593	158,912	0	0	0	0
482		Total Taxes Other Than Income Taxes				25,012,000	25,012,000	11,493,900	2,288,926	7,336,202	3,016,571	16,960	470,822	388,620	0	0	0	0
483																		
484		<b>Depreciation Expense</b>																
485		<b>Production Plant Depreciation Expense</b>																
486	31X	Steam Production Depr Exp		P02		8,901,000												
487	P	Coincident Peak		28.2	D01		2,510,082	1,221,491	219,855	682,287	330,444	7,859	43,038	5,108	0	0	0	0
488	P	Generation Level Consumption		71.8	E02		6,390,918	2,833,680	476,580	1,889,927	1,020,632	194	134,215	35,690	0	0	0	0
489	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
490	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
491	32X	Nuclear Production Depr Exp		P02		0												
492	P	Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0
493	P	Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0
494	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
495	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
496	33X	Hydraulic Production Depr Exp		P03		2,731,000												
497	P	Coincident Peak		28.73	D01		784,616	381,821	68,724	213,273	103,292	2,457	13,453	1,597	0	0	0	0
498	P	Generation Level Consumption		71.27	E02		1,946,384	863,010	145,145	575,586	310,838	59	40,876	10,869	0	0	0	0
499	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
500	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
501	34X	Other Production Depr Exp		P04		198,000												
502	P	Coincident Peak		100	D01		198,000	96,353	17,343	53,820	26,066	620	3,395	403	0	0	0	0
503	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
504	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
505	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
506		Total Production Plant Depreciation Expense				11,830,000	11,830,000	5,396,355	927,646	3,414,894	1,791,273	11,188	234,977	53,667	0	0	0	0
507																		
508		<b>Transmission Plant Depreciation Expense</b>																
509	350	Land & Land Rights Depr Exp		T01		81,000												
510	T	Coincident Peak		28.47	D01		23,061	11,222	2,020	6,268	3,036	72	395	47	0	0	0	0
511	T	Generation Level Consumption		71.53	E02		57,939	25,690	4,321	17,134	9,253	2	1,217	324	0	0	0	0
512	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
513	352	Structures & Improvements Depr Exp		T01		130,000												
514	T	Coincident Peak		28.47	D01		37,011	18,011	3,242	10,060	4,872	116	635	75	0	0	0	0
515	T	Generation Level Consumption		71.53	E02		92,989	41,231	6,934	27,499	14,850	3	1,953	519	0	0	0	0
516	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	-0	0	0
517	353	Station Equipment Depr Exp		T01		2,045,000												
518	T	Coincident Peak		28.47	D01		582,212	283,324	50,995	158,256	76,646	1,823	9,983	1,185	0	0	0	0



1 Assign		AVISTA UTILITIES		Electric Utility		Washington Jurisdiction													
2 Scenario: Company Base Case		Cost of Service Calculation		Functionalization and Classification															
3		For the Year Ended December 31, 1998																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
519	T	Generation Level Consumption		71.53	E02		1,462,789	648,588	109,082	432,577	233,608	44	30,720	8,169	0	0	0	0	
520	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
521		354 Towers & Fixtures Depr Exp		T01		224,000													
522	T	Coincident Peak		28.47	D01		63,773	31,034	5,586	17,335	8,395	200	1,093	130	0	0	0	0	
523	T	Generation Level Consumption		71.53	E02		160,227	71,043	11,948	47,383	25,588	5	3,365	895	0	0	0	0	
524	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
525		355 Overhead Conductors & Devices Depr Exp		T01		1,546,000													
526	T	Coincident Peak		28.47	D01		440,146	214,190	38,552	119,640	57,944	1,378	7,547	896	0	0	0	0	
527	T	Generation Level Consumption		71.53	E02		1,105,854	490,326	82,465	327,024	176,605	33	23,224	6,176	0	0	0	0	
528	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
529		356 Poles & Fixtures Depr Exp		T01		978,000													
530	T	Coincident Peak		28.47	D01		278,437	135,497	24,388	75,684	36,655	872	4,774	567	0	0	0	0	
531	T	Generation Level Consumption		71.53	E02		699,563	310,181	52,168	206,875	111,721	21	14,691	3,907	0	0	0	0	
532	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
533		357 Underground Conduit Depr Exp		T01		7,000													
534	T	Coincident Peak		28.47	D01		1,993	970	175	542	262	6	34	4	0	0	0	0	
535	T	Generation Level Consumption		71.53	E02		5,007	2,220	373	1,481	800	0	105	28	0	0	0	0	
536	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
537		358 Underground Conductors & Devices Depr Exp		T01		17,000													
538	T	Coincident Peak		28.47	D01		4,840	2,355	424	1,316	637	15	83	10	0	0	0	0	
539	T	Generation Level Consumption		71.53	E02		12,160	5,392	907	3,596	1,942	0	255	68	0	0	0	0	
540	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
541		359 Roads & Trails Depr Exp		T01		16,000													
542	T	Coincident Peak		28.47	D01		4,555	2,217	399	1,238	600	14	78	9	0	0	0	0	
543	T	Generation Level Consumption		71.53	E02		11,445	5,075	853	3,384	1,828	0	240	64	0	0	0	0	
544	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
545		Total Transmission Plant Depreciation Expense				5,044,000	5,044,000	2,298,564	394,832	1,457,291	765,243	4,605	100,393	23,071	0	0	0	0	
546																			
547		<b>Distribution Plant Depreciation Expense</b>																	
548		360 Land & Land Rights Depr Exp		X01		0													
549	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	
550	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	
551	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
552	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
553	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	
554	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	
555	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	
556	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	
557	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	
558	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
559		361 Structures & Improvements Depr Exp		X02		98,000													
560	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	
561	D	NCP-w/o DA		4808	D03		91,297	47,468	9,053	31,962	0	0	2,052	762	0	0	0	0	
562	D	DA Sch 25		353	D04		6,703	0	0	0	6,703	0	0	0	0	0	0	0	
563	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
564	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	
565	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	
566	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	
567	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	
568	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	
569	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	

1 Assign		AVISTA UTILITIES										Washington Jurisdiction							
2 Scenario Company Base Case		Cost of Service Calculation										Electric Utility							
3		For the Year Ended December 31, 1998										Functionalization and Classification							
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
570	362	Station Equipment Depr Exp		X03		970,000													
571	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
572	D	NCP-w/o DA		32509	D03	894,244	464,940	88,671	313,066	0	0	20,104	7,464	0	0	0	0	0	0
573	D	DA Sch 25		2754	D04	75,756	0	0	0	75,756	0	0	0	0	0	0	0	0	0
574	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
576	D	Wt Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
577	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
578	D	DA Sch 28		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
579	D	NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
580	D	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
581	363	Storage Battery Equipment Depr Exp		X01		0													
582	D	NCP-All		100	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
583	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
584	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
585	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
586	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
587	D	Wt Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
588	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
589	D	DA Sch 28		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
590	D	NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
591	D	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592	364	Poles, Towers & Fixtures Depr Exp		X05		1,729,000													
593	D	NCP-All		72.3	D02	1,250,067	567,917	108,310	382,405	157,761	0	24,557	9,117	0	0	0	0	0	0
594	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
595	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
596	D	DA Street and Area Lights		6.75	D07	116,708	0	0	0	0	0	0	116,708	0	0	0	0	0	0
597	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
598	D	Wt Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
599	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600	D	DA Sch 28		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
601	D	NCP-Secondary		20.95	D06	362,226	191,894	36,597	122,356	0	8,297	3,080	0	0	0	0	0	0	0
602	D	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
603	365	Overhead Conductors & Devices Depr Exp		X06		679,000													
604	D	NCP-All		77.53	D02	526,429	239,161	45,612	161,039	66,437	0	10,341	3,839	0	0	0	0	0	0
605	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
606	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
607	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
608	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
609	D	Wt Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
610	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
611	D	DA Sch 28		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
612	D	NCP-Secondary		22.47	D06	152,571	80,827	15,415	51,537	0	3,495	1,298	0	0	0	0	0	0	0
613	D	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
614	366	Underground Conduit Depr Exp		X07		456,000													
615	D	NCP-All		94.42	D02	430,555	195,605	37,305	131,710	54,337	0	8,458	3,140	0	0	0	0	0	0
616	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
617	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
618	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
619	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
620	D	Wt Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES															Electric Utility	Washington Jurisdiction				Page 13 of 30				
2	Scenario: Company Base Case	Cost of Service Calculation																				09/30/99				
3		For the Year Ended December 31, 1998																Functionalization and Classification				2:52 PM				
4																										
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)							
6	Notes	Functional Allocation	Class Allocator	Uniform Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4										
7	Account Description																									
8																										
621	D	DA Street & Area Lights		C05	0		0																			
622	D	DA Sch 28		D05	0		0																			
623	D	NCP-Secondary	5.58	D06	25,445	13,480	2,571	8,595			583	216														
624	D	Open	0	xxx	0		0				0	0														
625	367	Underground Conductors & Devices Depr Exp	X08		1,260,000																					
626	D	NCP-All	94.42	D02	1,189,692	540,488	103,079	363,936	150,142		23,371	8,676														
627	D	NCP-w/o DA		D03	0		0				0	0														
628	D	DA Sch 25		D04	0		0				0	0														
629	D	DA Street and Area Lights		D07	0		0				0	0														
630	D	Avg Customers-Secondary		C02	0		0				0	0														
631	D	Wt Customers-Meters		C04	0		0				0	0														
632	D	DA Street & Area Lights		C05	0		0				0	0														
633	D	DA Sch 28		D05	0		0				0	0														
634	D	NCP-Secondary	5.58	D06	70,308	37,247	7,103	23,749			1,611	598														
635	D	Open	0	xxx	0		0				0	0														
636	368	Line Transformers Depr Exp	X09		1,769,000																					
637	D	NCP-All	0	D02	0		0				0	0														
638	D	NCP-w/o DA		D03	0		0				0	0														
639	D	DA Sch 25		D04	0		0				0	0														
640	D	DA Street and Area Lights		D07	0		0				0	0														
641	D	Avg Customers-Secondary		C02	0		0				0	0														
642	D	Wt Customers-Meters		C04	0		0				0	0														
643	D	DA Street & Area Lights		C05	0		0				0	0														
644	D	DA Sch 28		D05	0		0				0	0														
645	D	NCP-Secondary	100	D06	1,769,000	937,153	178,729	597,551			40,522	15,044														
646	D	Open	0	xxx	0		0				0	0														
647	369	Services Depr Exp	X10		1,019,000																					
648	D	NCP-All	0	D02	0		0				0	0														
649	D	NCP-w/o DA		D03	0		0				0	0														
650	D	DA Sch 25		D04	0		0				0	0														
651	D	DA Street and Area Lights		D07	0		0				0	0														
652	D	Avg Customers-Secondary	100	C02	1,019,000	887,515	110,704	15,374			5,407	0														
653	D	Wt Customers-Meters		C04	0		0				0	0														
654	D	DA Street & Area Lights		C05	0		0				0	0														
655	D	DA Sch 28		D05	0		0				0	0														
656	D	NCP-Secondary	0	D06	0		0				0	0														
657	D	Open	0	xxx	0		0				0	0														
658	370	Meters Depr Exp	X11		449,000																					
659	D	NCP-All	0	D02	0		0				0	0														
660	D	NCP-w/o DA		D03	0		0				0	0														
661	D	DA Sch 25		D04	0		0				0	0														
662	D	DA Street and Area Lights		D07	0		0				0	0														
663	D	Avg Customers-Secondary		C02	0		0				0	0														
664	D	Wt Customers-Meters	100	C04	449,000	357,925	50,896	34,193	1,325	103	4,558	0														
665	D	DA Street & Area Lights		C05	0		0				0	0														
666	D	DA Sch 28		D05	0		0				0	0														
667	D	NCP-Secondary	0	D06	0		0				0	0														
668	D	Open	0	xxx	0		0				0	0														
669	371	Installations on Customer Premises Depr Exp	X10		0																					
670	D	NCP-All	0	D02	0		0				0	0														
671	D	NCP-w/o DA		D03	0		0				0	0														

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocation	Endorma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Special Contracts	Pumping Service	Street & Area Lighting	Open 1	Open 2	Open 3	Open 4		
672	D	DA Sch 25		D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
673	D	DA Street and Area Lighti-		D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
674	D	Avg Customers-Secondary	100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
675	D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
676	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
677	D	DA Sch 28	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
678	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
679	D	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680	372	Leased Property on Customer Premises Depr Ex	X10		0													
681	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
682	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
683	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
684	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
685	D	Avg Customers-Secondary	100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
686	D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
687	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
688	D	DA Sch 28	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
689	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
690	D	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
691	373	Street Lights & Signal Systems Depr Exp	X12		395,000													
692	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
693	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
694	D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
695	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
696	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
697	D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
698	D	DA Street & Area Lights	100	C05	395,000	0	0	0	0	0	0	395,000	0	0	0	0	0	0
699	D	DA Sch 28	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	D	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702		Total Distribution Plant Depreciation Expense			8,824,000	8,824,000	4,561,620	794,045	2,237,473	512,461	103	153,356	564,942	0	0	0	0	0
703		<b>General Plant Depreciation Expense</b>																
705	303.1X	Computer Software Amort Exp	M01		415,000													
706	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
707	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
708	D	Distribution Plant	0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
709	O	Corporate Cost Allocator	100	S23	415,000	289,894	39,346	52,741	27,012	6	4,792	1,208	0	0	0	0	0	
710	389	Land & Land Rights Depr Exp	M01		1,000													
711	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
712	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
713	D	Distribution Plant	0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
714	O	Corporate Cost Allocator	100	S23	1,000	699	95	127	65	0	12	3	0	0	0	0	0	
715	390	Structures & Improvements Depr Exp	M01		304,000													
716	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
717	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
718	D	Distribution Plant	0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
719	O	Corporate Cost Allocator	100	S23	304,000	212,356	28,822	38,634	19,787	5	3,511	885	0	0	0	0	0	
720	391	Office Furniture & Equipment Depr Exp	M01		1,622,000													
721	P	Production Plant	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
722	T	Transmission Plant	0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4		
723 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
724 O Corporate Cost Allocator		100	S23		1,422,000	1,133,033	153,780	206,135	105,576	25	18,731	4,720	0	0	0	0	0	
725 392 Transportation Equipment Depr Exp		M01		256,000														
726 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
727 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
728 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
729 O Corporate Cost Allocator		100	S23		256,000	178,826	24,271	32,534	16,663	4	2,956	745	0	0	0	0	0	
730 393 Stores Equipment Depr Exp		M01		9,000														
731 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
732 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
733 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
734 O Corporate Cost Allocator		100	S23		9,000	6,287	853	1,144	586	0	104	26	0	0	0	0	0	
735 394 Tools, Shop & Garage Equipment Depr Exp		M01		72,000														
736 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
737 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
738 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
739 O Corporate Cost Allocator		100	S23		72,000	50,295	6,826	9,150	4,686	1	831	210	0	0	0	0	0	
740 395 Laboratory Equipment Depr Exp		M01		53,000														
741 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
742 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
743 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
744 O Corporate Cost Allocator		100	S23		53,000	37,023	5,025	6,736	3,450	1	612	154	0	0	0	0	0	
745 396 Power Operated Equipment Depr Exp		M01		296,000														
746 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
747 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
748 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
749 O Corporate Cost Allocator		100	S23		296,000	206,768	28,063	37,618	19,267	5	3,418	861	0	0	0	0	0	
750 397 Communication Equipment Depr Exp		M01		1,465,000														
751 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
752 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
753 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
754 O Corporate Cost Allocator		100	S23		1,465,000	1,023,362	138,895	186,182	95,357	22	16,918	4,264	0	0	0	0	0	
755 398 Miscellaneous Equipment Depr Exp		M01		4,000														
756 P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
757 T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
758 D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
759 O Corporate Cost Allocator		100	S23		4,000	2,794	379	508	260	0	46	12	0	0	0	0	0	
760 Total General Plant Depreciation Expense					4,497,000	3,141,338	426,356	571,510	292,709	69	51,931	13,088	0	0	0	0	0	
761 Total Depreciation Expense					30,195,000	30,195,000	15,397,878	2,542,879	7,681,167	3,361,687	15,965	540,656	654,768	0	0	0	0	
762																		
763 Amortization																		
764 Amortization of Limited Term Plant			Manual Input		9,000													
765 P Production Plant		3	S01		3,000	1,369	235	866	454	3	60	14	0	0	0	0	0	
766 T Transmission Plant		6	S02		6,000	2,734	470	1,733	910	5	119	27	0	0	0	0	0	
767 D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
768 O Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
769 Amortization of Hydro Relicensing Costs			P03		220,000													
770 P Coincident Peak		28.73	D01		63,206	30,758	5,536	17,181	8,321	198	1,084	129	0	0	0	0	0	
771 P Generation Level Consumption		71.27	E02		156,794	69,521	11,692	46,367	25,040	5	3,293	876	0	0	0	0	0	
772 P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
773 P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	

1 Assign		AVISTA UTILITIES										Electric Utility		Washington Jurisdiction				Page 16 of 30							
2 Scenario: Company Base Case		Cost of Service Calculation										09/30/99													
3		For the Year Ended December 31, 1998										Functionalization and Classification													
4																2:52 PM									
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)						
6	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Special Contracts	Pumping Service	Street & Area Lighting	Open 1	Open 2	Open 3	Open 4							
7								Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49											
8																									
774	Amortization of Investment in Exchange Power			P02		0																			
775	P	Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0	0						
776	P	Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0	0						
777	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						
778	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						
779	Amortization of Acq. Adj. - Colstrip Common AFUDC			P02		32,000																			
780	P	Coincident Peak		28.2	D01		9,024	4,391	790	2,453	1,188	28	155	18	0	0	0	0	0						
781	P	Generation Level Consumption		71.8	E02		22,976	10,187	1,713	6,794	3,669	1	483	128	0	0	0	0	0						
782	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						
783	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						
784	Amortization of CO2 Credits					(7,000)																			
785	P	Production Plant		100	S01		(7,000)	(3,194)	(549)	(2,020)	(1,060)	(7)	(139)	(32)	0	0	0	0	0						
786	Total Amortization Expense					254,000	254,000	115,767	19,888	73,374	38,523	233	5,054	1,160	0	0	0	0	0						
787	Total Depreciation & Amortization Expense					30,449,000	30,449,000	15,513,645	2,562,767	7,754,542	3,400,210	16,198	545,710	655,928	0	0	0	0	0						
788																									
789	Other Income Related Items																								
790	Settlement Exchange Power			P01		6,409,000																			
791	P	Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0	0						
792	P	Generation Level Consumption		100	E02		6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0	0						
793	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						
794	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						
795	Open					0																			
796	Open					0																			
797	Open					0																			
798	Open					0																			
799	Open					0																			
800	Open					0																			
801	Open					0																			
802	Open					0																			
803	Total Other Income Items					6,409,000	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0	0						
804	Operating Expenses Before Income Tax Items					289,994,000	289,994,000	142,039,232	24,166,514	77,445,891	37,722,722	200,992	5,384,670	3,033,978	0	0	0	0	0						
805	Income Tax Items																								
806	Total Income Tax- State			Sum		0																			
807	R	Income Tax Allocator A		100	R03		0	0	0	0	0	0	0	0	0	0	0	0	0						
808	Total Income Tax- Federal			Sum		17,005,000																			
809	R	Income Tax Allocator A		100	R03		17,005,000	2,124,548	3,140,964	9,451,401	1,610,315	26,844	335,002	315,927	0	0	0	0	0						
810	Total Investment Tax Credit Amortization			Sum		(26,000)																			
811	R	Rate Base		100	S07		(26,000)	(12,673)	(2,173)	(7,163)	(3,106)	(15)	(493)	(377)	0	0	0	0	0						
812	Total Deferred Income Tax Expense			Sum		3,120,000																			
813	R	Rate Base		100	S07		3,120,000	1,520,717	260,796	859,578	372,687	1,798	59,219	45,205	0	0	0	0	0						
814	Total Income Tax Items					20,099,000	20,099,000	3,632,592	3,399,587	10,303,816	1,979,896	28,627	393,727	360,755	0	0	0	0	0						
815																									
816	Total Operating Expenses					310,093,000	310,093,000	145,671,824	27,566,102	87,749,707	39,702,618	229,619	5,778,397	3,394,733	0	0	0	0	0						
817																									
818	Operating Revenues																								
819	44X From Sale of Electricity (Retail)					236,198,000																			
820	R	Direct Input		Alloc Wks Line 61		236,198,000	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0	0						
821	442 Allocated From Special Contract			P06		15,561,000																			
822	P	Coincident Peak		30	D01		4,627,841	2,252,064	405,347	1,257,933	609,240	14,490	79,350	9,418	0	0	0	0	0						
823	P	Generation Level Consumption		70	E02		10,933,159	4,847,672	815,302	3,233,162	1,746,030	331	229,606	61,056	0	0	0	0	0						
824	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0						

1 Assign		AVISTA UTILITIES		Electric Utility		Washington Jurisdiction													
2 Scenario: Company Base Case		Cost of Service Calculation		Functionalization and Classification															
3		For the Year Ended December 31, 1998																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
825	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
826	447	From Sale of Electricity (Wholesale)		Sum		94,910,000													
827	P	Production Plant		100	S01		94,910,000	43,302,785	7,444,987	27,392,293	14,365,371	90,389	1,884,393	429,840	0	0	0	0	0
828	Open	0				0													
829		Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
830		Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
831	Total Revenues From Sale or Distribution of Electricity						346,669,000	346,669,000	153,805,521	33,430,137	105,409,328	43,195,142	275,210	6,486,348	4,067,314	0	0	0	0
832																			
833	Other Operating Revenues																		
834	451	Miscellaneous Service Revenues		Sum		1,261,000													
835	D	Distribution Plant		100	S03		1,261,000	659,477	115,171	328,235	78,142	12	22,412	57,551	0	0	0	0	0
836	453	Sales of Water and Water Power		Sum		300,000													
837	P	Coincident Peak		100	D01		300,000	145,990	26,277	81,546	39,494	939	5,144	611	0	0	0	0	0
838	454	Rent From Electric Property		Manual Input		1,384,000													
839	P	Production Plant		182	S01		182,000	83,038	14,277	52,528	27,547	173	3,614	824	0	0	0	0	0
840	D	Distribution Plant		1202	S03		1,202,000	628,621	109,782	312,878	74,485	12	21,363	54,858	0	0	0	0	0
841	456 XX	Other Electric Revenues - Wheeling		Sum		8,477,000													
842	T	Transmission Plant		100	S02		8,477,000	3,862,992	663,559	2,449,139	1,286,076	7,740	168,721	38,773	0	0	0	0	0
843	456 XX	Other Electric Revenues - Wholesale		Sum		1,773,000													
844	P	Production Plant		100	S01		1,773,000	808,933	139,079	511,710	268,357	1,689	35,202	8,030	0	0	0	0	0
845	Total Other Operating Revenues						13,195,000	13,195,000	6,189,050	1,068,144	3,736,036	1,774,101	10,565	256,456	160,647	0	0	0	0
846																			
847	Total Operating Revenues						359,864,000	359,864,000	159,994,571	34,498,281	109,145,364	44,969,243	285,775	6,742,805	4,227,961	0	0	0	0
848																			
849	Total Operating Income						49,771,000	49,771,000	14,322,747	6,932,179	21,395,657	5,266,625	56,156	964,407	833,228	0	0	0	0
850																			
851	Rate Base																		
852	Plant In Service																		
853	Intangible Plant																		
854	301 XX	Organization		M01		10,000													
855	P	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0
856	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0
857	D	Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0
858	O	Corporate Cost Allocator		100	S23		10,000	6,985	948	1,271	651	0	115	29	0	0	0	0	0
859	302 XX	Franchises & Consents		P03		9,617,000													
860	P	Coincident Peak		28.73	D01		2,762,964	1,344,551	242,005	751,025	363,735	8,651	47,374	5,623	0	0	0	0	0
861	P	Generation Level Consumption		71.27	E02		6,854,036	3,039,023	511,116	2,026,881	1,094,593	208	143,941	38,276	0	0	0	0	0
862	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
863	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
864	303.00	Miscellaneous		T01		547,000													
865	T	Coincident Peak		28.47	D01		155,731	75,784	13,640	42,331	20,501	488	2,670	317	0	0	0	0	0
866	T	Generation Level Consumption		71.53	E02		391,269	173,485	29,178	115,706	62,486	12	8,217	2,185	0	0	0	0	0
867	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
868	303.1X	Miscellaneous - Computer Software		M01		2,531,000													
869	P	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0
870	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0
871	D	Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0
872	O	Corporate Cost Allocator		100	S23		2,531,000	1,768,007	239,961	321,657	164,743	39	29,228	7,366	0	0	0	0	0
873	Total Intangible Plant						12,705,000	12,705,000	6,407,836	1,036,848	3,258,870	1,706,709	9,397	231,545	53,796	0	0	0	0
874																			
875	Production Plant																		

Functionalization and Classification

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Special Contracts	Pumping Service	Street & Area Lighting	Open 1	Open 2	Open 3	Open 4	
876	31X	Steam Production		P02		268,554,000													
877	P	Coincident Peak		28.2	D01		75,732,228	36,853,855	6,633,295	20,585,424	9,969,904	237,115	1,298,514	154,120	0	0	0	0	0
878	P	Generation Level Consumption		71.8	E02		192,821,772	85,495,572	14,379,012	57,021,405	30,793,722	5,840	4,049,421	1,076,801	0	0	0	0	0
879	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
880	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
881	32X	Nuclear Production		P02		0													
882	P	Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
883	P	Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
884	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
885	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
886	33X	Hydraulic Production		P03		184,933,000													
887	P	Coincident Peak		28.73	D01		53,131,251	25,855,453	4,653,702	14,442,059	6,994,558	166,352	910,995	108,126	0	0	0	0	0
888	P	Generation Level Consumption		71.27	E02		131,801,749	58,439,801	9,828,656	38,976,516	21,048,797	3,992	2,767,948	736,039	0	0	0	0	0
889	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
890	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
891	34X	Other Production		P04		8,532,000													
892	P	Coincident Peak		100	D01		8,532,000	4,151,959	747,308	2,319,156	1,123,210	26,713	146,291	17,363	0	0	0	0	0
893	P	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
894	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
895	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
896		Total Production Plant				462,019,000	462,019,000	210,796,645	36,241,973	133,344,559	69,930,191	440,013	9,173,169	2,092,450	0	0	0	0	0
897																			
898		<b>Transmission Plant</b>																	
899	350	Land & Land Rights		T01		7,933,000													
900	T	Coincident Peak		28.47	D01		2,258,525	1,099,074	197,821	613,909	297,328	7,071	38,725	4,596	0	0	0	0	0
901	T	Generation Level Consumption		71.53	E02		5,674,475	2,516,015	423,154	1,678,060	906,216	172	119,169	31,689	0	0	0	0	0
902	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
903	352	Structures & Improvements		T01		4,832,000													
904	T	Coincident Peak		28.47	D01		1,375,670	669,448	120,493	373,933	181,103	4,307	23,587	2,800	0	0	0	0	0
905	T	Generation Level Consumption		71.53	E02		3,456,330	1,532,508	257,744	1,022,108	551,977	105	72,586	19,302	0	0	0	0	0
906	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
907	353	Station Equipment		T01		63,827,000													
908	T	Coincident Peak		28.47	D01		18,171,547	8,842,887	1,591,624	4,939,363	2,392,226	56,895	311,572	36,980	0	0	0	0	0
909	T	Generation Level Consumption		71.53	E02		45,655,453	20,243,249	3,404,596	13,501,266	7,291,196	1,383	958,803	254,960	0	0	0	0	0
910	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
911	354	Towers & Fixtures		T01		11,438,000													
912	T	Coincident Peak		28.47	D01		3,256,399	1,584,673	285,224	885,150	428,694	10,196	55,835	6,627	0	0	0	0	0
913	T	Generation Level Consumption		71.53	E02		8,181,601	3,627,654	610,114	2,419,470	1,306,605	248	171,821	45,690	0	0	0	0	0
914	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
915	355	Poles & Fixtures		T01		45,174,000													
916	T	Coincident Peak		28.47	D01		12,861,038	6,258,615	1,126,483	3,495,869	1,693,114	40,268	220,517	26,173	0	0	0	0	0
917	T	Generation Level Consumption		71.53	E02		32,312,962	14,327,299	2,409,627	9,555,614	5,160,394	979	678,600	180,450	0	0	0	0	0
918	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
919	356	Overhead Conductors & Devices		T01		40,931,000													
920	T	Coincident Peak		28.47	D01		11,653,056	5,670,770	1,020,677	3,167,517	1,534,087	36,485	199,805	23,715	0	0	0	0	0
921	T	Generation Level Consumption		71.53	E02		29,277,944	12,981,597	2,183,301	8,658,097	4,675,701	887	614,862	163,501	0	0	0	0	0
922	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
923	357	Underground Conduit		T01		373,000													
924	T	Coincident Peak		28.47	D01		106,193	51,677	9,301	28,865	13,980	332	1,821	216	0	0	0	0	0
925	T	Generation Level Consumption		71.53	E02		266,807	118,300	19,896	78,900	42,609	8	5,603	1,490	0	0	0	0	0
926	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0



1 Assign		AVISTA UTILITIES		Electric Utility		Washington Jurisdiction													
2 Scenario: Company Base Case		Cost of Service Calculation		Functionalization and Classification															
3		For the year Ended December 31, 1998																	
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
5	Account	Description	Notes	Functional Allocation	Class Allocator	Formula Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Special Contracts	Pumping Service	Street & Area Lighting	Open 1	Open 2	Open 3	Open 4	
6	7	8						Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49					
927	358	Underground Conductors & Devices		T01		882,000													
928	T	Coincident Peak		28.47	D01		251,105	122,196	21,994	68,255	33,057	786	4,305	511	0	0	0	0	0
929	T	Generation Level Consumption		71.53	E02		630,895	279,733	47,047	186,569	100,754	19	13,249	3,523	0	0	0	0	0
930	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
931	359	Roads & Trails		T01		1,214,000													
932	T	Coincident Peak		28.47	D01		345,626	168,193	30,273	93,948	45,501	1,082	5,926	703	0	0	0	0	0
933	T	Generation Level Consumption		71.53	E02		868,374	385,030	64,756	256,796	138,680	26	18,237	4,849	0	0	0	0	0
934	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
935	Total Transmission Plant					1,766,040,000	1,766,040,000	80,478,919	13,824,126	51,023,688	26,793,222	161,249	3,515,022	807,775	0	0	0	0	0
936	Distribution Plant																		
937	360	Land & Land Rights		X01		2,997,000													
939	D	NCP-All		100	D02		2,997,000	1,361,565	259,671	916,805	378,228	0	58,874	21,857	0	0	0	0	0
940	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
941	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
942	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
943	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
944	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
945	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
946	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
947	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
948	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
949	361	Structures & Improvements		X02		5,157,000													
950	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
951	D	NCP-w/o DA		4808	D03		4,804,274	2,497,862	476,380	1,681,927	0	108,007	40,098	0	0	0	0	0	0
952	D	DA Sch 25		353	D04		352,726	0	0	0	352,726	0	0	0	0	0	0	0	0
953	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
954	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
955	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
956	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
957	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
958	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
959	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
960	362	Station Equipment		X03		35,160,000													
961	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
962	D	NCP-w/o DA		32509	D03		32,414,044	16,852,873	3,214,094	11,347,825	0	728,714	270,539	0	0	0	0	0	0
963	D	DA Sch 25		2754	D04		2,745,956	0	0	0	2,745,956	0	0	0	0	0	0	0	0
964	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
965	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
966	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
967	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
968	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
969	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
970	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
971	363	Storage Battery Equipment		X01		0													
972	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
973	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
974	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
975	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
976	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
977	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
Account Description			Notes	Functional Allocation	Class Allocation	Program Labels	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 23	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
978	D	DA Street & Area Lights		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
979	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
980	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
981	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
982		364 Poles, Towers & Fixtures		X05		73,691,000													
983	D	NCP-All		72.3	D02		53,278,599	24,204,960	4,616,247	16,298,328	6,723,880	0	1,046,616	388,562	0	0	0	0	0
984	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
985	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
986	D	DA Street and Area Lights		6.75	D07		4,974,143	0	0	0	0	0	0	4,974,143	0	0	0	0	0
987	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
988	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
989	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
990	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
991	D	NCP-Secondary		20.95	D06		15,438,265	8,178,643	1,559,789	5,214,898	0	0	353,642	131,292	0	0	0	0	0
992	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
993		365 Overhead Conductors & Devices		X06		49,725,000													
994	D	NCP-All		77.53	D02		38,551,793	17,514,438	3,340,264	11,793,288	4,865,324	0	757,320	281,159	0	0	0	0	0
995	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
996	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
997	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
998	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
999	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1000	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
1001	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1002	D	NCP-Secondary		22.47	D06		11,173,208	5,919,168	1,128,873	3,774,203	0	0	255,943	95,020	0	0	0	0	0
1003	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1004		366 Underground Conduit		X07		20,005,000													
1005	D	NCP-All		94.42	D02		18,888,721	8,581,322	1,636,586	5,778,204	2,383,800	0	371,054	137,756	0	0	0	0	0
1006	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1007	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1008	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1009	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1010	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1011	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
1012	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1013	D	NCP-Secondary		5.58	D06		1,116,279	591,365	112,782	377,068	0	0	25,570	9,493	0	0	0	0	0
1014	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1015		367 Underground Conductors & Devices		X08		42,656,000													
1016	D	NCP-All		94.42	D02		40,275,795	18,297,668	3,489,638	12,320,673	5,082,898	0	791,186	293,732	0	0	0	0	0
1017	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1018	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1019	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1020	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1021	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1022	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
1023	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1024	D	NCP-Secondary		5.58	D06		2,380,205	1,260,948	240,482	804,010	0	0	54,523	20,242	0	0	0	0	0
1025	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1026		368 Line Transformers		X09		67,246,000													
1027	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1028	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0

Functionalization and Classification

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
1029	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1030	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1031	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1032	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1033	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1034	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1035	D	NCP-Secondary			100	D06	67,246,000	35,624,538	6,794,130	22,715,056	0	0	1,540,396	571,880	0	0	0	0	0
1036	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1037	369 Services				X10		42,966,000												
1038	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1039	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1040	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1041	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1042	D	Avg Customers-Secondary			100	C02	42,966,000	37,421,953	4,667,818	648,223	0	0	228,006	0	0	0	0	0	0
1043	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1044	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1045	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1046	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1047	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1048	370 Meters				X11		15,356,000												
1049	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1050	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1051	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1052	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	D	Wt Customers-Meters			100	C04	15,356,000	12,241,205	1,740,670	1,169,411	45,329	3,506	155,880	0	0	0	0	0	0
1055	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1056	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1057	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1058	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1059	371 Installations on Customer Premises				X10		0												
1060	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1061	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1062	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1063	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1064	D	Avg Customers-Secondary			100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1065	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1066	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1067	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1068	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1069	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1070	372 Leased Property on Customer Premises				X10		0												
1071	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1072	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1073	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1074	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1075	D	Avg Customers-Secondary			100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1076	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1077	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1078	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1079	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0

Functionalization and Classification

7	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
8	Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
1080	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1081	373	Street Lights & Signal Systems			X12		9,393,000												
1082	D	NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1083	D	NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1084	D	DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1085	D	DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1086	D	Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1087	D	Wt Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1088	D	DA Street & Area Lights			100	C05		9,393,000	0	0	0	0	0	0	9,393,000	0	0	0	0
1089	D	DA Sch 28			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1090	D	NCP-Secondary			0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1091	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1092	Total Distribution Plant						364,352,000	364,352,000	190,548,507	33,277,423	94,839,920	22,578,141	3,506	6,475,731	16,628,772	0	0	0	0
1093																			
1094	General Plant																		
1095	389	Land & Land Rights			M01		830,000												
1096	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1097	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1098	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1099	O	Corporate Cost Allocator			100	S23		830,000	579,789	78,691	105,482	54,025	13	9,585	2,416	0	0	0	0
1100	390	Structures & Improvements			M01		8,241,000												
1101	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1102	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1103	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1104	O	Corporate Cost Allocator			100	S23		8,241,000	5,756,675	781,321	1,047,323	536,406	126	95,166	23,984	0	0	0	0
1105	391	Office Furniture & Equipment			M01		10,086,000												
1106	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1107	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1108	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1109	O	Corporate Cost Allocator			100	S23		10,086,000	7,045,483	956,243	1,281,798	656,497	154	116,472	29,353	0	0	0	0
1110	392	Transportation Equipment			M01		5,850,000												
1111	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1112	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1113	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1114	O	Corporate Cost Allocator			100	S23		5,850,000	4,086,464	554,632	743,458	380,776	90	67,555	17,025	0	0	0	0
1115	393	Stores Equipment			M01		370,000												
1116	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1117	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1118	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1119	O	Corporate Cost Allocator			100	S23		370,000	258,460	35,079	47,022	24,083	6	4,273	1,077	0	0	0	0
1120	394	Tools, Shop & Garage Equipment			M01		1,878,000												
1121	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1122	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1123	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1124	O	Corporate Cost Allocator			100	S23		1,878,000	1,311,860	178,051	238,669	122,239	29	21,687	5,466	0	0	0	0
1125	395	Laboratory Equipment			M01		1,837,000												
1126	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1127	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1128	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1129	O	Corporate Cost Allocator			100	S23		1,837,000	1,283,220	174,164	233,459	119,570	28	21,213	5,346	0	0	0	0
1130	396	Power Operated Equipment			M01		10,054,000												

1 Assign		AVISTA UTILITIES		Electric Utility		Washington Jurisdiction		Page 23 of 30											
2 Scenario: Company Base Case		Cost of Service Calculation		For the Year Ended December 31, 1998		Functionalization and Classification		09/30/99											
3								2:52 PM											
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4		
7	Account Description																		
8	Account Description																		
1131	P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1132	T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1133	D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1134	O Corporate Cost Allocator		100	S23		10,054,000	7,023,130	953,209	1,277,731	654,414	154	116,102	29,260	0	0	0	0	0	0
1135	397 Communication Equipment		M01			15,292,000													
1136	P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1137	T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1138	D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1139	O Corporate Cost Allocator		100	S23		15,292,000	10,682,086	1,449,818	1,943,412	995,355	234	176,590	44,504	0	0	0	0	0	0
1140	398 Miscellaneous Equipment		M01			87,000													
1141	P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1142	T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1143	D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1144	O Corporate Cost Allocator		100	S23		87,000	60,773	8,248	11,057	5,663	1	1,005	253	0	0	0	0	0	0
1145	Total General Plant					54,525,000	54,525,000	38,087,939	5,169,458	6,929,410	3,549,028	835	629,648	158,684	0	0	0	0	0
1146																			
1147	Total Plant In Service					1,070,205,000	1,070,205,000	526,319,845	89,549,828	289,396,447	124,557,291	614,998	20,025,114	19,741,476	0	0	0	0	0
1148																			
1149	Accumulated Reserve For Depreciation																		
1150	Production Plant Accumulated Depreciation																		
1151	31X Steam Production Accum Depr		P02			115,150,000													
1152	P Coincident Peak		28.2	D01		32,472,300	15,802,116	2,844,210	8,826,573	4,274,874	101,670	556,774	66,083	0	0	0	0	0	0
1153	P Generation Level Consumption		71.8	E02		82,677,700	36,658,605	6,165,401	24,449,514	13,203,665	2,504	1,736,302	461,709	0	0	0	0	0	0
1154	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1155	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1156	32X Nuclear Production Accum Depr		P02			0													
1157	P Coincident Peak		28.2	D01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1158	P Generation Level Consumption		71.8	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1159	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1160	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1161	33X Hydraulic Production Accum Depr		P03			30,256,000													
1162	P Coincident Peak		28.73	D01		8,692,549	4,230,087	761,370	2,362,796	1,144,346	27,216	149,044	17,690	0	0	0	0	0	0
1163	P Generation Level Consumption		71.27	E02		21,563,451	9,561,055	1,608,019	6,376,761	3,443,693	653	452,851	120,420	0	0	0	0	0	0
1164	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1165	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1166	34X Other Production Accum Depr		P04			5,689,000													
1167	P Coincident Peak		100	D01		5,689,000	2,768,459	498,293	1,546,376	748,939	17,812	97,544	11,578	0	0	0	0	0	0
1168	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1169	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1170	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1171	Total Production Plant Accum Depr					151,095,000	151,095,000	69,020,323	11,877,293	43,562,019	22,815,516	149,855	2,992,515	677,479	0	0	0	0	0
1172																			
1173	Transmission Plant Accumulated Depreciation																		
1174	350 Land & Land Rights Accum Depr		T01			1,665,000													
1175	T Coincident Peak		28.47	D01		474,026	230,677	41,519	128,849	62,404	1,484	8,128	965	0	0	0	0	0	0
1176	T Generation Level Consumption		71.53	E02		1,190,975	528,068	88,813	352,196	190,199	36	25,011	6,651	0	0	0	0	0	0
1177	T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1178	352 Structures & Improvements Accum Depr		T01			1,258,000													
1179	T Coincident Peak		28.47	D01		358,153	174,289	31,370	97,353	47,150	1,121	6,141	729	0	0	0	0	0	0
1180	T Generation Level Consumption		71.53	E02		899,847	398,985	67,103	266,104	143,706	27	18,898	5,025	0	0	0	0	0	0
1181	T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Functionalization and Classification

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
1182	353	Station Equipment Accum Depr		T01		22,026,000													
1183	T	Coincident Peak		28.47	D01		6,270,802	3,051,584	549,252	1,704,520	825,531	19,634	107,520	12,762	0	0	0	0	
1184	T	Generation Level Consumption		71.53	E02		15,755,198	6,985,724	1,174,889	4,659,139	2,516,112	477	330,873	87,984	0	0	0	0	
1185	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1186	354	Towers & Fixtures Accum Depr		T01		2,536,000													
1187	T	Coincident Peak		28.47	D01		721,999	351,349	63,239	196,253	95,049	2,261	12,379	1,469	0	0	0	0	
1188	T	Generation Level Consumption		71.53	E02		1,814,001	804,313	135,273	536,438	289,697	55	38,096	10,130	0	0	0	0	
1189	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1190	355	Overhead Conductors & Devices Accum Depr		T01		15,970,000													
1191	T	Coincident Peak		28.47	D01		4,546,659	2,212,558	398,236	1,235,866	598,553	14,235	77,958	9,253	0	0	0	0	
1192	T	Generation Level Consumption		71.53	E02		11,423,341	5,065,015	851,856	3,378,119	1,824,313	346	239,900	63,793	0	0	0	0	
1193	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1194	356	Poles & Fixtures Accum Depr		T01		11,514,000													
1195	T	Coincident Peak		28.47	D01		3,278,036	1,595,203	287,119	891,031	431,543	10,263	56,206	6,671	0	0	0	0	
1196	T	Generation Level Consumption		71.53	E02		8,235,964	3,651,758	614,168	2,435,546	1,315,287	249	172,962	45,993	0	0	0	0	
1197	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1198	357	Underground Conduit Accum Depr		T01		128,000													
1199	T	Coincident Peak		28.47	D01		36,442	17,734	3,192	9,906	4,797	114	625	74	0	0	0	0	
1200	T	Generation Level Consumption		71.53	E02		91,558	40,596	6,828	27,076	14,622	3	1,923	511	0	0	0	0	
1201	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1202	358	Underground Conductors & Devices Accum Dep		T01		297,000													
1203	T	Coincident Peak		28.47	D01		84,556	41,148	7,406	22,984	11,132	265	1,450	172	0	0	0	0	
1204	T	Generation Level Consumption		71.53	E02		212,444	94,196	15,842	62,824	33,927	6	4,462	1,186	0	0	0	0	
1205	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1206	359	Roads & Trails Accum Depr		T01		211,000													
1207	T	Coincident Peak		28.47	D01		60,072	29,233	5,262	16,329	7,908	188	1,030	122	0	0	0	0	
1208	T	Generation Level Consumption		71.53	E02		150,928	66,920	11,255	44,633	24,103	5	3,170	843	0	0	0	0	
1209	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1210		Transmission Plant				55,605,000	55,605,000	25,339,348	4,352,622	16,065,164	8,436,033	50,770	1,106,729	254,334	0	0	0	0	
1211																			
1212		<b>Distribution Plant Accumulated Depreciation</b>																	
1213	360	Land & Land Rights Accum Depr		X01		0													
1214	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0	
1215	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	
1216	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
1217	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
1218	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	
1219	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	
1220	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	
1221	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	
1222	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	
1223	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1224	361	Structures & Improvements Accum Depr		X02		1,648,000													
1225	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	
1226	D	NCP-w/o DA		4808	D03		1,535,281	798,231	152,235	537,486	0	0	34,515	12,814	0	0	0	0	
1227	D	DA Sch 25		353	D04		112,719	0	0	0	112,719	0	0	0	0	0	0	0	
1228	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
1229	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	
1230	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	
1231	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	
1232	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	

Functionalization and Classification

(k)	(l)	(m)	(n) Notes	(o) Functiona Allocation	(p) Class Allocator	(q) Performa Totals	(r) Functiona Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Special Contracts Sch 28	(x) Pumping Service Sch 31-32	(y) Street & Area Lighting Sch 41-49	(z) Open 1	(aa) Open 2	(ab) Open 3	(ac) Open 4
1233	D	NCP-Secondary		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1234	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1235		362 Station Equipment Accum Dep:		X03		10,083,000												
1236	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1237	D	NCP-w/o DA		32509	D03		9,295,529	4,832,978	921,721	3,254,270	0	0	208,977	77,584	0	0	0	0
1238	D	DA Sch 25		2754	D04		787,471	0	0	0	787,471	0	0	0	0	0	0	0
1239	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1240	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1241	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1242	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1243	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1244	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1245	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1246		363 Storage Battery Equipment Accum Depr		X01		0												
1247	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0
1248	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1249	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1250	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1251	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1252	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1253	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1254	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1255	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1256	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1257		364 Poles, Towers & Fixtures Accum Depr		X05		21,649,000												
1258	D	NCP-All		72.3	D02		15,652,227	7,110,952	1,356,165	4,788,136	1,975,347	0	307,476	114,152	0	0	0	0
1259	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1260	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1261	D	DA Street and Area Lights		6.75	D07		1,461,308	0	0	0	0	0	0	1,461,308	0	0	0	0
1262	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1263	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1264	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1265	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1266	D	NCP-Secondary		20.95	D06		4,535,466	2,402,728	458,236	1,532,037	0	0	103,893	38,571	0	0	0	0
1267	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1268		365 Overhead Conductors & Devices Accum Depr		X06		16,028,000												
1269	D	NCP-All		77.53	D02		12,426,508	5,645,478	1,076,677	3,801,364	1,568,254	0	244,109	90,627	0	0	0	0
1270	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1271	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1272	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1273	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1274	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1275	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1276	D	DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1277	D	NCP-Secondary		22.47	D06		3,601,492	1,907,942	363,873	1,216,549	0	0	82,499	30,628	0	0	0	0
1278	D	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1279		366 Underground Conduit Accum Depr		X07		2,858,000												
1280	D	NCP-All		94.42	D02		2,698,524	1,225,964	233,810	825,499	340,560	0	53,010	19,680	0	0	0	0
1281	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1282	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1283	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES	Electric Utility	Washington Jurisdiction															
2	Scenario Company Base Case	Cost of Service Calculation			Functionalization and Classification														
3		For the Year Ended December 31, 1998																	
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
7	Account Description																		
8																			
1284	D	Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1285	D	WI Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1286	D	DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1287	D	DA Sch 28			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1288	D	NCP-Secondary			5.58	D06		159,476	84,485	16,113	53,870	0	0	3,653	1,356	0	0	0	0
1289	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1290		367 Underground Conductors & Devices Accum Dep		X08			1,746,000												
1291	D	NCP-All			94.42	D02		1,648,573	748,962	142,838	504,311	208,054	0	32,385	12,023	0	0	0	0
1292	D	NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1293	D	DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1294	D	DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1295	D	Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1296	D	WI Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1297	D	DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1298	D	DA Sch 28			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1299	D	NCP-Secondary			5.58	D06		97,427	51,613	9,843	32,910	0	0	2,232	829	0	0	0	0
1300	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1301		368 Line Transformers Accum Depr		X09			22,861,000												
1302	D	NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1303	D	NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1304	D	DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1305	D	DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1306	D	Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1307	D	WI Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1308	D	DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1309	D	DA Sch 28			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1310	D	NCP-Secondary			100	D06		22,861,000	12,110,944	2,309,738	7,722,227	0	0	523,674	194,417	0	0	0	0
1311	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1312		369 Services Accum Depr		X10			13,938,000												
1313	D	NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1314	D	NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1315	D	DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1316	D	DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1317	D	Avg Customers-Secondary			100	C02		13,938,000	12,139,533	1,514,222	210,281	0	0	73,964	0	0	0	0	0
1318	D	WI Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1319	D	DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1320	D	DA Sch 28			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1321	D	NCP-Secondary			0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1322	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1323		370 Meters Accum Depr		X11			4,821,000												
1324	D	NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1325	D	NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1326	D	DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1327	D	DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1328	D	Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1329	D	WI Customers-Meters			100	C04		4,821,000	3,843,113	546,482	367,135	14,231	1,101	48,938	0	0	0	0	0
1330	D	DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1331	D	DA Sch 28			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1332	D	NCP-Secondary			0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1333	D	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1334		371 Installations on Customer Premises Accum Depr		X10			0												



1 Assign  
2 Scenario: Company Base Case  
3

AVISTA UTILITIES  
Cost of Service Calculation  
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Page 27 of 30  
09/30/99  
2:52 PM

Functionalization and Classification

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
1335	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1336	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1337	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1338	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1339	D	Avg Customers-Secondary			100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1340	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1341	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1342	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1343	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1344	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1345	372	Leased Property on Customer Premises Accum		X10			0												
1346	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1347	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1348	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1349	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1350	D	Avg Customers-Secondary			100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1351	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1352	D	DA Street & Area Lights			0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1353	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1354	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1355	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1356	373	Street Lights & Signal Systems Accum Depr		X12			5,368,000												
1357	D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1358	D	NCP-w/o DA			0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1359	D	DA Sch 25			0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1360	D	DA Street and Area Lights			0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1361	D	Avg Customers-Secondary			0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1362	D	Wt Customers-Meters			0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1363	D	DA Street & Area Lights			100	C05	5,368,000	0	0	0	0	0	0	0	5,368,000	0	0	0	0
1364	D	DA Sch 28			0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1365	D	NCP-Secondary			0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1366	D	Open			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1367		Total Distribution Plant Accumulated Depreciation					101,000,000	101,000,000	52,902,926	9,101,951	24,846,075	5,006,635	1,101	1,719,326	7,421,988	0	0	0	0
1368																			
1369		General Plant Accumulated Depreciation																	
1370	389	Land & Land Rights Accum Depr		M01			16,000												
1371	P	Production Plant			0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0
1372	T	Transmission Plant			0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
1373	D	Distribution Plant			0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0
1374	O	Corporate Cost Allocator			100	S23	16,000	11,177	1,517	2,033	1,041	0	185	47	0	0	0	0	0
1375	390	Structures & Improvements Accum Depr		M01			2,487,000												
1376	P	Production Plant			0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0
1377	T	Transmission Plant			0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
1378	D	Distribution Plant			0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0
1379	O	Corporate Cost Allocator			100	S23	2,487,000	1,737,271	235,790	316,065	161,879	38	28,720	7,238	0	0	0	0	0
1380	391	Office Furniture & Equipment Accum Depr		M01			3,374,000												
1381	P	Production Plant			0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0
1382	T	Transmission Plant			0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
1383	D	Distribution Plant			0	S03	0	0	0	0	0	0	0	0	0	0	0	0	0
1384	O	Corporate Cost Allocator			100	S23	3,374,000	2,356,877	319,885	428,791	219,613	52	38,963	9,819	0	0	0	0	0
1385	392	Transportation Equipment Accum Depr		M01			7,688,000												

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
1386	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1387	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1388	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1389	O	Corporate Cost Allocator			100	S23		7,688,000	5,370,382	728,891	977,044	500,411	118	88,780	22,374	0	0	0	0
1390	393	Stores Equipment Accum Depr			M01		101,000												
1391	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1392	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1393	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1394	O	Corporate Cost Allocator			100	S23		101,000	70,553	9,576	12,836	6,574	2	1,166	294	0	0	0	0
1395	394	Tools, Shop & Garage Equipment Accum Depr			M01		618,000												
1396	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1397	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1398	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1399	O	Corporate Cost Allocator			100	S23		618,000	431,698	58,592	78,540	40,226	9	7,137	1,799	0	0	0	0
1400	395	Laboratory Equipment Accum Depr			M01		457,000												
1401	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1402	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1403	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1404	O	Corporate Cost Allocator			100	S23		457,000	319,233	43,328	58,079	29,746	7	5,277	1,330	0	0	0	0
1405	396	Power Operated Equipment Accum Depr			M01		3,973,000												
1406	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1407	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1408	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1409	O	Corporate Cost Allocator			100	S23		3,973,000	2,775,303	376,676	504,916	258,602	61	45,880	11,563	0	0	0	0
1410	397	Communication Equipment Accum Depr			M01		4,768,000												
1411	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1412	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1413	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1414	O	Corporate Cost Allocator			100	S23		4,768,000	3,330,643	452,049	605,950	310,349	73	55,060	13,876	0	0	0	0
1415	398	Miscellaneous Equipment Accum Depr			M01		28,000												
1416	P	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1417	T	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1418	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1419	O	Corporate Cost Allocator			100	S23		28,000	19,559	2,655	3,558	1,823	0	323	81	0	0	0	0
1420		Total General Plant Accumulated Depreciation					23,510,000	23,510,000	16,422,695	2,228,958	2,987,812	1,530,264	360	271,490	68,421	0	0	0	0
1421																			
1422		Total Accumulated Reserve for Depreciation					331,210,000	331,210,000	163,685,292	27,560,824	87,461,069	37,788,448	202,086	6,090,060	8,422,222	0	0	0	0
1423																			
1424		Amortization																	
1425		Accum Amortization of Limited Term Plant					188,000												
1426	P	Production Plant			111	S01		111,000	50,644	8,707	32,036	16,801	106	2,204	503	0	0	0	0
1427	T	Transmission Plant			77	S02		77,000	35,089	6,027	22,247	11,682	70	1,533	352	0	0	0	0
1428	D	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1429	O	Labor O&M Total			0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1430		Accum Amortization of Intangible Plant-Software					1,396,000												
1431	O	Production Plant			0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1432	O	Transmission Plant			0	S02		0	0	0	0	0	0	0	0	0	0	0	0
1433	O	Distribution Plant			0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1434	O	Corporate Cost Allocator			100	S23		1,396,000	975,163	132,353	177,413	90,866	21	16,121	4,063	0	0	0	0
1435		Accum Amortization of Hydro Relicensing Costs					110,000												
1436	P	Coincident Peak			28	D01		31,603	15,379	2,768	8,590	4,160	99	542	64	0	0	0	0

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
1437	P Generation Level Consumption		71.27	E02		78,397	34,761	5,846	23,184	12,520	2	1,646	438	0	0	0	0	
1438	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1439	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1440	Open				0													
1441	Total Amortization				1,694,000	1,694,000	1,111,036	155,702	263,470	136,029	299	22,046	5,420	0	0	0	0	
1442																		
1443	<b>Total Net Plant</b>				737,301,000	737,301,000	361,523,518	51,833,302	201,671,908	86,632,815	412,614	13,913,009	11,313,835	0	0	0	0	
1444																		
1445	Total Customer Advances For Construction				(1,361,000)													
1446	D Account 369		100	S13		(1,361,000)	(1,185,386)	(147,859)	(20,533)	0	0	(7,222)	0	0	0	0	0	
1447	Total Accumulated Deferred Investment Tax Credits				0													
1448	x Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
1449	Total Accumulated Deferred Income Taxes				(98,231,000)													
1450	P Production Plant		462	S01		(42,894,822)	(19,570,807)	(3,364,781)	(12,379,991)	(6,492,467)	(40,852)	(851,656)	(194,267)	0	0	0	0	
1451	T Transmission Plant		177	S02		(16,433,731)	(7,488,895)	(1,286,392)	(4,747,965)	(2,493,220)	(15,005)	(327,087)	(75,167)	0	0	0	0	
1452	D Distribution Plant		364	S03		(33,795,921)	(17,674,563)	(3,086,689)	(8,796,994)	(2,094,263)	(325)	(600,664)	(1,542,422)	0	0	0	0	
1453	O General Plant		55	S04		(5,106,526)	(3,567,117)	(484,144)	(648,972)	(332,383)	(78)	(58,969)	(14,861)	0	0	0	0	
1454	Gain on Sale of General Office Building		M01		(1,768,000)													
1455	P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	
1456	T Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0	
1457	D Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	
1458	O Corporate Cost Allocator		100	S23		(1,768,000)	(1,235,020)	(167,622)	(224,690)	(115,079)	(27)	(20,417)	(5,145)	0	0	0	0	
1459	DSM & Weatherization				26,551,000													
1460	DSM Production Plant		100	S01		26,551,000	12,113,921	2,082,730	7,662,956	4,018,702	25,286	527,158	120,248	0	0	0	0	
1461	Deferred MOPS Cost				351,000													
1462	P Production Plant		100	S01		351,000	160,144	27,533	101,303	53,127	334	6,969	1,590	0	0	0	0	
1463	Open				0													
1464	Open				0													
1465	Total Working Capital				0													
1466	Total Miscellaneous Rate Base Items				(74,458,000)	(74,458,000)	(38,447,723)	(6,427,225)	(19,054,886)	(7,455,584)	(30,666)	(1,331,890)	(1,710,026)	0	0	0	0	
1467																		
1468	<b>Total Rate Base</b>				662,843,000	662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0	
1469																		
1470	Rate of Return				7.51%	7.51%	4.43%	12.51%	11.72%	6.65%	14.70%	7.67%	8.68%					
1471																		
1472	<b>Non-Additive Items</b>																	
1473	Interest				25,453,000													
1474	R Rate Base		100	S07		25,453,000	12,406,027	2,127,579	7,012,446	3,040,385	14,667	483,112	368,784	0	0	0	0	
1475																		
1476	<b>Operating and Maintenance Labor Dollars</b>																	
1477																		
1478	Production Labor				6,799,857													
1479	P Production Plant		100	S01		6,799,857	3,102,442	533,398	1,962,525	1,029,212	6,476	135,008	30,796	0	0	0	0	
1480	Transmission Labor				1,403,304													
1481	T Transmission Plant		100	S02		1,403,304	639,489	109,847	405,437	212,900	1,281	27,931	6,419	0	0	0	0	
1482	Distribution Labor				6,042,272													
1483	D Distribution Plant		100	S03		6,042,272	3,159,982	551,860	1,572,788	374,427	58	107,391	275,765	0	0	0	0	
1484	<b>Production Transmission Distribution Labor Total</b>				14,245,433	14,245,433	6,901,914	1,195,106	3,940,750	1,616,539	7,815	270,329	312,980	0	0	0	0	
1485																		
1486	Customer Accounts Labor				3,014,526													
1487	C Cust Acctg Exp Subtotal		100	S18		3,014,526	2,492,945	391,109	65,983	37,266	1,775	23,019	2,429	0	0	0	0	

1 Assign  
 2 Scenario Company Base Case

AVISTA UTILITIES  
 Cost of Service Calculation  
 For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Functionalization and Classification

6	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
7	Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
1488	Customer Service Labor						126,562												
1489	C	Avg Customers-All			100	C01		126,562	110,080	13,731	1,922	13	1	671	145	0	0	0	0
1490	Sales Labor						102,450												
1491	C	Generation Level Consumption			100	E02		102,450	45,425	7,640	30,297	16,361	3	2,152	572	0	0	0	0
1492	Admin & General Labor						6,849,320												
1493	O	Corporate Cost Allocator			100	S23		6,849,320	4,784,530	649,377	870,458	445,822	105	79,095	19,934	0	0	0	0
1494																			
1495	<b>Total Operating and Maintenance Labor</b>						24,338,291	24,338,291	14,334,894	2,256,962	4,909,410	2,116,001	9,699	375,266	336,059	0	0	0	0

1 Assign		AVISTA UTILITIES											Electric Utility		Washington Jurisdiction					
2 Scenario Company Base Case		Class Allocator Worksheet																		
3		For the Year Ended December 31, 1998																		
4																				
5 (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)					
6 Class		Class	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area						Source	Description				
7 Allocator		Allocator	Service	Service	Service	Gen Service	Contracts	Service	Lighting											
8 Name	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4							
9 Energy Allocators																				
11 E01	Customer Level Consumption	4,930,157	2,177,641	366,245	1,454,051	801,489	152	100,142	27,427	0	0	0	0		Energy Sales-MWH					
		100.00%	44.17%	7.43%	29.49%	16.26%	0.00%	2.09%	0.56%	0.00%	0.00%	0.00%	0.00%							
13 E02	Generation Level Consumption	5,279,675	2,340,964	393,713	1,561,310	843,166	160	110,878	29,484	0	0	0	0		Energy Sales with Losses - MWH					
		100.00%	44.34%	7.46%	29.57%	15.97%	0.00%	2.10%	0.56%	0.00%	0.00%	0.00%	0.00%							
15 E03	Open	0													Open					
16 Demand Allocators																				
18 D01	Coincident Peak	842,231	409,858	73,770	228,934	110,877	2,637	14,441	1,714	0	0	0	0		Coincident Peak 12 Month Average					
		100.00%	48.66%	8.76%	27.18%	13.16%	0.31%	1.71%	0.20%	0.00%	0.00%	0.00%	0.00%							
20 D02	NCP-All	939,666	426,899	81,416	287,451	118,588	0	18,459	6,853	0	0	0	0		Non-Coincident Peak All Sched.12 Mo Avg					
		100.00%	45.43%	8.66%	30.59%	12.62%	0.00%	1.96%	0.73%	0.00%	0.00%	0.00%	0.00%							
22 D03	NCP-w/o DA	821,078	426,899	81,416	287,451	0	0	18,459	6,853	0	0	0	0		NCP w/o Sch 25/28 12 Mo Avg					
		100.00%	51.99%	9.92%	35.01%	0.00%	0.00%	2.25%	0.83%	0.00%	0.00%	0.00%	0.00%							
24 D04	DA Sch 25	100				100									Direct Assigned to Schedule 25 Customers					
		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
26 D05	DA Sch 28	100				100									Direct Assigned to Schedule 28 Customers					
		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
28 D06	NCP-Secondary	805,828	426,899	81,416	272,201	0	0	18,459	6,853	0	0	0	0		Non-Coincident Peak Secondary 12 Mo Avg					
		100.00%	52.98%	10.10%	33.78%	0.00%	0.00%	2.29%	0.85%	0.00%	0.00%	0.00%	0.00%							
30 D07	DA Street and Area Lights	100				100									Direct Assigned to Street & Area Lights					
		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%							
32 Customer Allocators																				
34 C01	Avg Customers-All	201,738	175,466	21,887	3,064	21	1	1,069	230	0	0	0	0		Unweighted					
		100.00%	86.98%	10.85%	1.52%	0.01%	0.00%	0.53%	0.11%	0.00%	0.00%	0.00%	0.00%							
36 C02	Avg Customers-Secondary	201,461	175,466	21,887	3,039	0	0	1,069	0	0	0	0	0		Unweighted Secondary w/o Lighting					
		100.00%	87.10%	10.86%	1.51%	0.00%	0.00%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%							
38 C03	Wt Customers-Meter Reading	231,750	175,466	43,773	9,193	105	5	3,207	0	0	0	0	0		Est. Meter Reading Time					
		100.00%	75.71%	18.89%	3.97%	0.05%	0.00%	1.38%	0.00%	0.00%	0.00%	0.00%	0.00%							
40 C04	Wt Customers-Meters	220,113	175,466	24,951	16,762	650	50	2,234	0	0	0	0	0		Proportion Installed Meter Costs					
		100.00%	79.72%	11.34%	7.62%	0.30%	0.02%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%							
42 C05	DA Street & Area Lights	230	0	0	0	0	0	0	230	0	0	0	0		Direct Assigned to Street & Area Lights					
		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%							
44 C06	DA Handbilled	22	0	0	0	21	1	0	0	0	0	0	0		Direct Assigned to Handbilled Customers					
		100.00%	0.00%	0.00%	0.00%	95.45%	4.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
46 C07	Open	0	0	0	0	0	0	0	0	0	0	0	0		Open					
47																				
48	No. of Customer Bills	2,420,858	2,105,588	262,640	36,773	252	12	12,829	2,764	0	0	0	0							
49	No. of Customers (Average)	201,738	175,466	21,887	3,064	21	1	1,069	230	0	0	0	0							
50																				
51 Customer Weightings																				
52	Avg Customers-All		1	1	1	1	1	1	1	0	0	0	0		Unweighted					
53	Avg Customers-Secondary		1	1	1	0	0	1	0	0	0	0	0		Unweighted Secondary w/o Lighting					
54	Wt Customers-Meter Reading		1	2	3	5	5	3	0	0	0	0	0		Est. Meter Reading Time					
55	Wt Customers-Meters		1.00	1.14	5.47	30.94	50.25	2.09	0.00	0.00	0.00	0.00	0.00		Proportion Installed Meter Costs					
56	DA Street & Area Lights		0	0	0	0	0	0	1	0	0	0	0		Direct Assigned to Street & Area Lights					
57	DA Handbilled		0	0	0	1	1	0	0	0	0	0	0		Direct Assigned to Handbilled Customers					
58	Open		0	0	0	0	0	0	0	0	0	0	0		Open					
59																				

1 Assign		AVISTA UTILITIES										Electric Utility			Washington Jurisdiction				
2 Scenario: Company Base Case		Class Allocator Worksheet																	
3		For the Year Ended December 31, 1998																	
4																			
5 (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)				
6 Class		Class	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area						Source / Description				
7 Allocator		Allocator	Service	Service	Service	Gen Service	Contracts	Service	Lighting										
8 Name	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4						
60 Revenue Allocator Calculations																			
61	R01	Retail Sales Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0	Input Revenue From Rates				
62			100.00%	43.78%	10.48%	31.13%	11.21%	0.07%	1.82%	1.51%	0.00%	0.00%	0.00%	0.00%					
63		Open	0	0	0	0	0	0	0	0	0	0	0	Input Montana Rate Revenue					
64	R02	Tariff Rider Revenue	3,567,537	1,589,678	388,220	1,076,005	400,745	0	58,791	54,098	0	0	0	0	Input Tariff Rider Expense Offset				
65			100.00%	44.56%	10.88%	30.16%	11.23%	0.00%	1.65%	1.52%	0.00%	0.00%	0.00%	0.00%					
66																			
67		Total Revenue	359,864,000	159,994,571	34,498,281	109,145,364	44,969,243	285,775	6,742,805	4,227,961	0	0	0	0	line 847				
68		Less: Exp Before Income Tax	289,994,000	142,039,232	24,166,514	77,445,891	37,722,722	200,992	5,384,670	3,039,978	0	0	0	0	line 804				
69		Less: Interest Expense	25,453,000	12,406,027	2,127,579	7,012,446	3,040,385	14,667	483,112	368,784	0	0	0	0	line 1474				
70	R03	Income Tax Allocator A	44,417,000	5,549,311	8,204,187	24,687,026	4,206,136	70,117	875,023	825,200	0	0	0	0	Rev - Exp before Inc Tax - Interest Exp				
71			100.00%	12.49%	18.47%	55.58%	9.47%	0.16%	1.97%	1.86%	0.00%	0.00%	0.00%	0.00%					
72																			
73		Uniform Return	7.51%	49,771,000	24,258,845	4,160,285	13,712,194	5,945,194	28,679	944,681	721,123	0	0	0	0	Juris Total Return * Class Rate Base line 1468			
74		Plus: Total Operating Expenses		310,093,000	145,671,824	27,566,102	87,749,707	39,702,618	229,619	5,778,397	3,394,733	0	0	0	0	line 816			
75		Less: Revenue Offsets		123,666,000	56,591,571	9,733,781	35,619,364	18,494,743	115,775	2,449,805	660,961	0	0	0	0	sum lines 821 - 830 + line 845			
76		Rate Revenue at Uniform Return		236,198,000	113,339,098	21,992,606	65,842,537	27,153,068	142,523	4,273,273	3,454,895	0	0	0	0	Computed Uniform Return Revenue Requirement			
77																			
78		Uniform Return	7.51%	49,771,000	24,258,845	4,160,285	13,712,194	5,945,194	28,679	944,681	721,123	0	0	0	0	Total Return * Class Rate Base line 1468			
79		Plus: Exp Excl Rev Conv Items		298,211,000	140,470,110	26,320,317	84,050,963	38,370,812	221,067	5,562,437	3,215,294	0	0	0	0	line 816 - lines 323, 419, 481			
80		Less: Revenue Offsets		123,666,000	56,591,571	9,733,781	35,619,364	18,494,743	115,775	2,449,805	660,961	0	0	0	0	sum lines 821 - 830 + line 845			
81	R04	Revenue Conversion Allocator U		224,316,000	108,137,384	20,746,821	62,143,793	25,821,262	133,971	4,057,313	3,275,456	0	0	0	0	Uniform Return Revenue Excl Rev Conversion Items			
82			100.00%	48.21%	9.25%	27.70%	11.51%	0.06%	1.81%	1.46%	0.00%	0.00%	0.00%	0.00%					
83																			
84		Uniform Return	7.51%	49,771,000	24,258,845	4,160,285	13,712,194	5,945,194	28,679	944,681	721,123	0	0	0	0	Total Return * Class Rate Base line 1468			
85		Less: Interest Expense		25,453,000	12,406,027	2,127,579	7,012,446	3,040,385	14,667	483,112	368,784	0	0	0	0	line 1474			
86	R05	Income Tax Allocator U		24,318,000	11,852,818	2,032,706	6,699,748	2,904,808	14,013	461,569	352,339	0	0	0	0	Uniform Return less Interest Expense			
87			100.00%	48.74%	8.36%	27.55%	11.95%	0.06%	1.90%	1.45%	0.00%	0.00%	0.00%	0.00%					
88																			
89	R06	Income Tax Allocator B		69,870,000	17,955,339	10,331,766	31,699,472	7,246,521	84,783	1,358,135	1,193,983	0	0	0	0	Net Income Before Tax			
90			100.00%	25.70%	14.79%	45.37%	10.37%	0.12%	1.94%	1.71%	0.00%	0.00%	0.00%	0.00%					
91																			
92 Summed Allocators																			
93	S01	Production Plant	462,019,000	210,796,645	36,241,973	133,344,559	69,930,191	440,013	9,173,169	2,092,450	0	0	0	0	line 896				
94			100.00%	45.63%	7.84%	28.86%	15.14%	0.10%	1.99%	0.45%	0.00%	0.00%	0.00%	0.00%					
95	S02	Transmission Plant	176,604,000	80,478,919	13,824,126	51,023,688	26,793,222	161,249	3,515,022	807,775	0	0	0	0	line 935				
96			100.00%	45.57%	7.83%	28.89%	15.17%	0.09%	1.99%	0.46%	0.00%	0.00%	0.00%	0.00%					
97	S03	Distribution Plant	364,352,000	190,548,507	33,277,423	94,839,920	22,578,141	3,506	6,475,731	16,628,772	0	0	0	0	line 1092				
98			100.00%	52.30%	9.13%	26.03%	6.20%	0.00%	1.78%	4.56%	0.00%	0.00%	0.00%	0.00%					
99	S04	General Plant	54,525,000	38,087,939	5,169,458	6,929,410	3,549,028	835	629,648	158,684	0	0	0	0	line 1145				
100			100.00%	69.85%	9.48%	12.71%	6.51%	0.00%	1.15%	0.29%	0.00%	0.00%	0.00%	0.00%					
101	S05	P/T/D Plant	1,002,975,000	481,824,071	83,343,522	279,208,167	119,301,554	604,767	19,163,922	19,528,997	0	0	0	0	Sum lines 896+935+1092				
102			100.00%	48.04%	8.31%	27.84%	11.89%	0.06%	1.91%	1.95%	0.00%	0.00%	0.00%	0.00%					
103	S06	P/T/D/G Plant	1,057,500,000	519,912,009	88,512,980	286,137,577	122,850,582	605,602	19,793,569	19,687,680	0	0	0	0	Sum lines 896+935+1092+1145				
104			100.00%	49.16%	8.37%	27.06%	11.62%	0.06%	1.87%	1.86%	0.00%	0.00%	0.00%	0.00%					
105	S07	Rate Base	662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0	line 1468				
106			100.00%	48.74%	8.36%	27.55%	11.95%	0.06%	1.90%	1.45%	0.00%	0.00%	0.00%	0.00%					
107	S08	Account 361	5,157,000	2,497,862	476,380	1,681,927	352,726	0	108,007	40,098	0	0	0	0	Sum lines 949 - 959				
108			100.00%	48.44%	9.24%	32.61%	6.84%	0.00%	2.09%	0.78%	0.00%	0.00%	0.00%	0.00%					
109	S09	Account 362	35,160,000	16,852,873	3,214,094	11,347,825	2,745,956	0	728,714	270,539	0	0	0	0	Sum lines 960 - 970				
110			100.00%	47.93%	9.14%	32.27%	7.81%	0.00%	2.07%	0.77%	0.00%	0.00%	0.00%	0.00%					

1 Assign		AVISTA UTILITIES										Electric Utility		Washington Jurisdiction				
2 Scenario Company Base Case		Class Allocator Worksheet																
3		For the Year Ended December 31, 1998																
4																		
5 (bc) (bd)		(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)			
6 Class		Class	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area						Source / Description			
7 Allocator		Allocator	Service	Service	Service	Gen Service	Contracts	Service	Lighting									
8 Name Description		Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4					
111	S10 Account 364/365	123,416,000	55,817,209	10,645,173	37,080,717	11,589,205	0	2,413,521	5,870,175	0	0	0	0		Sum lines 982 ~ 1003			
112		100.00%	45.23%	8.63%	30.05%	9.39%	0.00%	1.96%	4.76%	0.00%	0.00%	0.00%	0.00%					
113	S11 Account 366/367	62,661,000	28,731,302	5,479,487	19,279,956	7,466,697	0	1,242,334	461,223	0	0	0	0		Sum lines 1004 ~ 1025			
114		100.00%	45.85%	8.74%	30.77%	11.92%	0.00%	1.98%	0.74%	0.00%	0.00%	0.00%	0.00%					
115	S12 Account 368	67,246,000	35,624,538	6,794,130	22,715,056	0	0	1,540,396	571,880	0	0	0	0		Sum lines 1026 ~ 1036			
116		100.00%	52.98%	10.10%	33.78%	0.00%	0.00%	2.29%	0.85%	0.00%	0.00%	0.00%	0.00%					
117	S13 Account 369	42,966,000	37,421,953	4,667,818	648,223	0	0	228,006	0	0	0	0	0		Sum lines 1037 ~ 1047			
118		100.00%	87.10%	10.86%	1.51%	0.00%	0.00%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%					
119	S14 Account 370	15,356,000	12,241,205	1,740,670	1,169,411	45,329	3,506	155,880	0	0	0	0	0		Sum lines 1048 ~ 1058			
120		100.00%	79.72%	11.34%	7.62%	0.30%	0.02%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%					
121	S15 Account 373	9,393,000	0	0	0	0	0	0	9,393,000	0	0	0	0		Sum lines 1081 ~ 1091			
122		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%					
123	S16 Dist Op Exp Subtotal	3,205,000	1,690,352	284,137	717,124	231,740	110	50,336	231,201	0	0	0	0		Sum lines 269 ~ 282 + line 286			
124		100.00%	52.74%	8.87%	22.38%	7.23%	0.00%	1.57%	7.21%	0.00%	0.00%	0.00%	0.00%					
125	S17 Dist Mt Exp Subtotal	5,668,000	2,585,981	490,671	1,685,400	464,783	15	110,236	330,913	0	0	0	0		Sum lines 290 ~ 303			
126		100.00%	45.62%	8.66%	29.74%	8.20%	0.00%	1.94%	5.84%	0.00%	0.00%	0.00%	0.00%					
127	S18 Cust Acctg Exp Subtotal	4,788,000	3,959,569	621,202	104,801	59,190	2,819	36,562	3,858	0	0	0	0		Sum lines 312 ~ 321 + lines 324 ~ 328			
128		100.00%	82.70%	12.97%	2.19%	1.24%	0.06%	0.76%	0.08%	0.00%	0.00%	0.00%	0.00%					
129	S19 O&M Exp excl PP/F/W/A&G	50,041,000	25,147,581	4,422,205	12,819,992	5,845,124	40,054	887,848	878,196	0	0	0	0		line 369 - (188-192, 16-20, 144-148, 226-229, 323)			
130		100.00%	50.25%	8.84%	25.62%	11.68%	0.08%	1.77%	1.75%	0.00%	0.00%	0.00%	0.00%					
131	S20 Prod & Trans O&M Exp	169,847,000	77,419,014	13,301,008	49,060,828	25,755,587	156,461	3,378,816	775,287	0	0	0	0		line 203 + line 264			
132		100.00%	45.58%	7.83%	28.89%	15.16%	0.09%	1.99%	0.46%	0.00%	0.00%	0.00%	0.00%					
133	S21 Labor P/T/D Total	14,245,433	6,901,914	1,195,106	3,940,750	1,616,539	7,815	270,329	312,980	0	0	0	0		line 1484			
134		100.00%	48.45%	8.39%	27.66%	11.35%	0.05%	1.90%	2.20%	0.00%	0.00%	0.00%	0.00%					
135	S22 Labor O&M Total	24,338,291	14,334,894	2,256,962	4,909,410	2,116,001	9,699	375,266	336,059	0	0	0	0		line 1495			
136		100.00%	58.90%	9.27%	20.17%	8.69%	0.04%	1.54%	1.38%	0.00%	0.00%	0.00%	0.00%					
137	S23 Corporate Cost Allocator	1,000	699	95	127	65	0	12	3	0	0	0	0		40% E01, 0%D01, 0%D02, 60% C01			
138		100.00%	69.85%	9.48%	12.71%	6.51%	0.00%	1.15%	0.29%	0.00%	0.00%	0.00%	0.00%					
139	S24 Open	0													Open			
140	S25 Open	0													Open			
141	S26 Open	0													Open			
142	S27 Open	0													Open			
143																		
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1 Assign  
2 Scenario: Company Base Case

AVISTA UTILITIES  
Functional Allocation Tables  
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)
9	Production Function Factor Table (pfactor)																
10	Class	Factor Name	P01	P02	P03	P04	P05	P06									
11		Total Factor	100	100	100	100	200	100									
12	D01	Coincident Peak	0	28.20	28.73	100	28.47	29.74									
13	E02	Generation Level Consumption	100	71.80	71.27	0	171.53	70.26									
14	xxx	Open	0	0	0	0	0	0									
15	xxx	Open	0	0	0	0	0	0									
16			MWH Gen	Steam PC	Hydro PC	Other PC	P01 + T01	Prod Plant									
17	Transmission Function Factor Table (tfactor)																
18	Class	Factor Name	T01	T02	T03	T04											
19		Total Factor	100	0	0	0											
20	D01	Coincident Peak	28.47														
21	E02	Generation Level Consumption	71.53														
22	xxx	Open	0														
23			Avg PC														
24	Distribution Function Factor Table (dfactor)																
25	Class	Factor Name	X01	X02	X03	X04	X05	X06	X07	X08	X09	X10	X11	X12	X13	X14	X15
26		Total Factor	100	5161	35263	0	100	100	100	100	100	100	100	100	0	0	0
27	D02	NCP-All	100	0	0		72.30	77.53	94.42	94.42	0						
28	D03	NCP-w/o DA	0	4808	32509		0	0	0	0	0						
29	D04	DA Sch 25	0	353	2754		0	0	0	0	0						
30	D07	DA Street and Area Lights	0	0	0		6.75	0	0	0	0						
31	C02	Avg Customers-Secondary	0	0	0		0	0	0	0	0	100					
32	C04	Wt Customers-Meters	0	0	0		0	0	0	0	0		100				
33	C05	DA Street & Area Lights	0	0	0		0	0	0	0	0			100			
34	D05	DA Sch 28	0	0	0		0	0	0	0	0						
35	D06	NCP-Secondary	0	0	0		20.95	22.47	5.58	5.58	100						
36	xxx	Open	0	0	0		0	0	0	0	0						
37			#360	#361	#362		#364	#365	#366	#367	#368	#369	#370	#373			
38	Customer Accounting Function Factor Table (afactor)																
39	Class	Factor Name	K01	K02	K03	K04											
40		Total Factor	100	100	3320	0											
41	C01	Avg Customers-All	100	0	3259												
42	C03	Wt Customers-Meter Reading	0	100	0												
43	C06	DA Handbilled	0	0	61												
44	xxx	Open	0	0	0												
45					Billing												
46	Customer Information Function Factor Table (ifactor)																
47	Class	Factor Name	I01	I02	I03	I04											
48		Total Factor	100	6601	0	0											
49	C01	Avg Customers-All	100	164													
50	S01	Production Plant	0	3026													
51	R02	Tariff Rider Revenue	0	3411													
52				DSM													
53	Sales Function Factor Table (sfactor)																
54	Class	Factor Name	V01	V02	V03	V04											
55		Total Factor	100	100	100	0											
56	E02	Generation Level Consumption	100	0	50												
57	C01	Avg Customers-All	0	100	50												
58	xxx	Open	0	0													
59																	



1 Assign  
2 Scenario Company Base Case

AVISTA UTILITIES  
Functional Allocation Tables  
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

5 (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay)

60 Miscellaneous Function Factor Table (mfactor)

61 Class	Factor Name	M01	M02	M03	M04
62	Total Factor	100	1002975	0	0
63 S01	Production Plant	0	462019	0	0
64 S02	Transmission Plant	0	176604	0	0
65 S03	Distribution Plant	0	364352	0	0
66 S23	Corporate Cost Allocator	100	0	0	0
67	General Plant		PTD		

BEFORE THE WASHINGTON UTILITIES &  
TRANSPORTATION COMMISSION

DOCKET NO. UE-99\_\_\_\_\_

Exhibit No. 50, Part 3  
Witness: Tara L. Knox, Avista Corp.

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
				Source	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
8 Description																
9 Plant In Service																
10 Production Plant		Database Line		896	462,019,000	210,796,645	36,241,973	133,344,559	69,930,191	440,013	9,173,169	2,092,450	0	0	0	0
11 Transmission Plant		Database Line		935	176,604,000	80,478,919	13,824,126	51,023,688	26,793,222	161,249	3,515,022	807,775	0	0	0	0
12 Distribution Plant		Database Line		1092	264,352,000	190,548,507	33,277,423	94,839,920	22,578,141	3,506	6,475,731	16,628,772	0	0	0	0
13 Intangible Plant		Database Line		873	12,705,000	6,407,836	1,036,848	3,258,870	1,706,709	9,397	231,545	53,796	0	0	0	0
14 General Plant		Database Line		1145	54,525,000	38,087,939	5,169,458	6,929,410	3,549,028	835	629,648	158,684	0	0	0	0
15 Total Plant In Service					1,070,205,000	526,319,845	89,549,828	289,396,447	124,557,291	614,998	20,025,114	19,741,476	0	0	0	0
16																
17 Accum Depreciation																
18 Production Plant		Database Line		1171	151,095,000	69,020,323	11,877,293	43,562,019	22,815,516	149,855	2,992,515	677,479	0	0	0	0
19 Transmission Plant		Database Line		1210	55,605,000	25,339,348	4,352,622	16,065,164	8,436,033	50,770	1,106,729	254,334	0	0	0	0
20 Distribution Plant		Database Line		1367	101,000,000	52,902,926	9,101,951	24,846,075	5,006,635	1,101	1,719,326	7,421,988	0	0	0	0
21 Intangible Plant		Database Line		1441	1,694,000	1,111,036	155,702	263,470	136,029	299	22,046	5,420	0	0	0	0
22 General Plant		Database Line		1420	23,510,000	16,422,695	2,228,958	2,987,812	1,530,264	360	271,490	68,421	0	0	0	0
23 Total Accumulated Depreciation					332,904,000	164,796,327	27,716,526	87,724,539	37,924,476	202,384	6,112,105	8,427,642	0	0	0	0
24																
25 Net Plant					737,301,000	361,523,518	61,833,302	201,671,908	86,632,815	412,614	13,913,009	11,313,835	0	0	0	0
26 Accumulated Deferred FIT		DSum	1449	1453	(98,231,000)	(48,301,382)	(8,222,006)	(26,573,922)	(11,412,334)	(56,260)	(1,838,378)	(1,826,718)	0	0	0	0
27 Miscellaneous Rate Base		Database Line		1466	23,773,000	9,853,659	1,794,782	7,519,037	3,956,749	25,594	506,488	116,692	0	0	0	0
28 Total Rate Base					662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0
29																
30 Revenue From Retail Rates		Database Line		820	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0
31 Other Operating Revenues		Database Line		847	123,666,000	56,591,571	9,733,781	35,619,364	18,494,743	115,775	2,449,805	660,961	0	0	0	0
32 Total Revenues					359,864,000	159,994,571	34,498,281	109,145,364	44,969,243	285,775	6,742,805	4,227,961	0	0	0	0
33																
34 Operating Expenses																
35 Production Expenses		Database Line		203	160,018,000	72,939,912	12,531,618	46,221,074	24,264,394	147,487	3,183,185	730,329	0	0	0	0
36 Transmission Expenses		Database Line		264	9,829,000	4,479,102	769,390	2,839,754	1,491,193	8,974	195,631	44,957	0	0	0	0
37 Distribution Expenses		Database Line		307	10,889,000	5,264,368	951,331	2,931,405	852,540	161	196,192	693,004	0	0	0	0
38 Customer Accounting Expenses		Database Line		329	5,890,000	4,519,843	741,722	389,962	162,764	3,585	54,483	17,641	0	0	0	0
39 Customer Information Expenses		Database Line		348	6,672,000	3,104,937	634,048	1,905,704	841,194	2,883	117,537	65,697	0	0	0	0
40 Sales Expenses		Database Line		367	387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0
41 Admin & General Expenses		Database Line		440	34,439,000	21,710,236	3,179,924	6,057,532	2,608,533	4,537	478,388	399,850	0	0	0	0
42 Total O&M Expenses					228,124,000	112,189,990	18,836,892	60,459,874	30,282,421	167,640	4,233,543	1,953,640	0	0	0	0
43																
44 Taxes Other Than Income Taxes		Database Line		482	25,012,000	11,493,900	2,288,926	7,336,202	3,016,571	16,960	470,822	388,620	0	0	0	0
45 Other Income Related Items		Database Line		803	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0
46 Depreciation Expense																
47 Production Plant Depreciation		Database Line		506	11,830,000	5,396,355	927,646	3,414,894	1,791,273	11,188	234,977	53,667	0	0	0	0
48 Transmission Plant Depreciation		Database Line		545	5,044,000	2,298,564	394,832	1,457,291	765,243	4,605	100,393	23,071	0	0	0	0
49 Distribution Plant Depreciation		Database Line		702	8,824,000	4,561,620	794,045	2,237,473	512,461	103	153,356	564,942	0	0	0	0
50 General Plant Depreciation		Database Line		760	4,497,000	3,141,338	426,356	571,510	292,709	69	51,931	13,088	0	0	0	0
51 Amortization Expense		Database Line		786	254,000	115,767	19,888	73,374	38,523	233	5,054	1,160	0	0	0	0
52 Total Depreciation Expense					30,449,000	15,513,645	2,562,767	7,754,542	3,400,210	16,198	545,710	655,928	0	0	0	0
53 Income Tax		Database Line		814	20,099,000	3,632,592	3,399,587	10,303,816	1,979,896	28,627	393,727	360,755	0	0	0	0
54 Total Operating Expenses					310,093,000	145,671,824	27,566,102	87,749,707	39,702,618	229,619	5,778,397	3,394,733	0	0	0	0
55																
56 Net Income					49,771,000	14,322,747	6,932,179	21,395,657	5,266,625	56,156	964,407	833,228	0	0	0	0
57																
58 Rate of Return					7.51%	4.43%	12.51%	11.72%	6.65%	14.70%	7.67%	8.68%	0.00%	0.00%	0.00%	0.00%
59 Return Ratio					1.00	0.59	1.67	1.56	0.89	1.96	1.02	1.16	0.00	0.00	0.00	0.00
60 Interest Expense		Database Line		1474	25,453,000	12,406,027	2,127,579	7,012,446	3,040,385	14,667	483,112	368,784	0	0	0	0

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
				Source	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
<b>Unbundled Cost Components at Current Return by Schedule</b>																
71	Production				113,164,819	44,580,203	10,640,438	38,414,237	16,581,398	124,318	2,271,513	552,713	0	0	0	0
72	Transmission				22,814,381	7,717,852	2,459,782	8,666,692	3,173,046	32,279	452,462	112,268	0	0	0	0
73	Distribution				100,418,799	51,104,945	11,664,280	26,445,072	6,720,056	13,403	1,569,024	2,902,019	0	0	0	0
74	Total Current Rate Revenue				236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0
75																
76																
77																
78	Expressed as \$/kWh															
79	Production				\$0.02295	\$0.02047	\$0.02905	\$0.02642	\$0.02069	\$0.81788	\$0.02202	\$0.02015				
80	Transmission				\$0.00459	\$0.00354	\$0.00672	\$0.00596	\$0.00396	\$0.21236	\$0.00439	\$0.00409				
81	Distribution				\$0.02037	\$0.02347	\$0.03185	\$0.01819	\$0.00838	\$0.08818	\$0.01521	\$0.10581				
82	Total Current Melded Rates				\$0.04791	\$0.04748	\$0.06762	\$0.05057	\$0.03303	\$1.11842	\$0.04162	\$0.13005				
83																
84																
85																
86																
87																
88	<b>Unbundled Cost Components at Proposed Return by Schedule</b>															
89	Production				124,123,420	50,260,925	11,323,691	40,959,806	18,358,069	124,317	2,497,839	598,773	0	0	0	0
90	Transmission				26,711,626	9,872,196	2,718,582	9,632,506	3,847,826	32,279	538,421	128,816	0	0	0	0
91	Distribution				111,555,884	57,769,569	12,462,697	28,735,419	7,613,448	13,403	1,772,933	3,188,415	0	0	0	0
92	Total Proposed Rate Revenue				262,450,930	117,902,690	26,504,970	79,327,732	29,819,343	170,000	4,809,193	3,917,003	0	0	0	0
93																
94																
95																
96	Expressed as \$/kWh															
97	Production				\$0.02518	\$0.02308	\$0.03092	\$0.02817	\$0.02290	\$0.81788	\$0.02422	\$0.02183				
98	Transmission				\$0.00543	\$0.00453	\$0.00742	\$0.00662	\$0.00480	\$0.21236	\$0.00522	\$0.00473				
99	Distribution				\$0.02263	\$0.02653	\$0.03403	\$0.01976	\$0.00950	\$0.08818	\$0.01719	\$0.11625				
100	Total Proposed Melded Rates				\$0.05323	\$0.05414	\$0.07237	\$0.05456	\$0.03720	\$1.11842	\$0.04663	\$0.14282				
101																
102																
103																
104																
105																
106	<b>Unbundled Cost Components at Uniform Requested Return</b>															
107	Production				123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	103,027	2,479,684	578,565	0	0	0	0
108	Transmission				26,561,240	12,104,029	2,079,148	7,673,962	4,029,700	24,252	528,659	121,489	0	0	0	0
109	Distribution				111,937,685	64,700,865	10,484,747	24,084,130	7,854,952	11,077	1,749,762	3,052,152	0	0	0	0
110	Total Uniform Cost				262,451,000	133,148,669	22,223,956	67,648,032	30,781,675	138,356	4,758,105	3,752,206	0	0	0	0
111																
112																
113																
114	Expressed as \$/kWh															
115	Production				\$0.02514	\$0.02587	\$0.02638	\$0.02468	\$0.02358	\$0.67781	\$0.02404	\$0.02109				
116	Transmission				\$0.00539	\$0.00556	\$0.00568	\$0.00528	\$0.00503	\$0.15955	\$0.00513	\$0.00443				
117	Distribution				\$0.02270	\$0.02971	\$0.02863	\$0.01656	\$0.00980	\$0.07288	\$0.01696	\$0.11128				
118	Total Uniform Melded Rates				\$0.05323	\$0.06114	\$0.06068	\$0.04852	\$0.03841	\$0.91024	\$0.04613	\$0.13681				
119																
120																

121	Sumcost	AVISTA UTILITIES										Electric Utility		Washington Jurisdiction		Page 1 of 3		
122	Scenario Company Base Case	Functional Cost Summary by Current Return by Rate Schedule														10 21 99		
123		For The Twelve Months Ended December 31, 1998										Cost Per kWh Analysis				8 58 AM		
125	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		
126					System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area						
127					Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Lighting	Open 1	Open 2	Open 3	Open 4
128	Description	Notes	Source															
129			Sumcost Lines															
130	Production																	
131	Operating and Maintenance Expenses		836-132	160,018,000	72,939,912	12,531,618	46,221,074	24,264,394	147,487	3,183,185	730,329	0	0	0	0	0	0	0
132	Admin and General Expenses		1042	3,598,011	1,623,542	276,802	1,048,412	556,300	2,132	73,046	17,777	0	0	0	0	0	0	0
133	Depreciation and Amortization Expense		906	12,078,000	5,509,388	947,065	3,496,534	1,828,886	11,416	239,911	54,800	0	0	0	0	0	0	0
134	Settlement Exchange		932	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0	0	0	0
135	Taxes Other Than Income		880	8,331,000	3,793,928	651,368	2,408,357	1,265,568	7,425	166,041	38,313	0	0	0	0	0	0	0
136	Income Taxes		941+942	8,577,967	1,424,007	1,335,341	4,526,144	1,052,752	19,359	172,839	47,525	0	0	0	0	0	0	0
137	Uncollectibles, Commission Fees & Excise Tax	954 x sum 131-136,138,139	940	5,771,359	2,273,572	542,658	1,959,110	845,644	6,340	115,846	28,188	0	0	0	0	0	0	0
138	Return on Rate Base	(823+824) x 58	880	21,107,482	5,614,638	2,722,925	9,398,443	2,800,374	37,976	423,358	109,768	0	0	0	0	0	0	0
139	Operating Revenue Other Than Rates	-956		(112,726,000)	(51,440,482)	(8,845,269)	(32,529,112)	(17,056,040)	(108,011)	(2,237,308)	(509,778)	0	0	0	0	0	0	0
140	Net Production Cost			113,164,819	44,580,203	10,640,438	38,414,237	16,581,398	124,318	2,271,513	552,713	0	0	0	0	0	0	0
141																		
142	Transmission																	
143	Operating and Maintenance Expenses		842-144	9,829,000	4,479,102	769,390	2,839,754	1,491,193	8,974	195,631	44,957	0	0	0	0	0	0	0
144	Admin and General Expenses		1048	1,696,954	773,306	132,833	490,277	257,451	1,549	33,775	7,762	0	0	0	0	0	0	0
145	Depreciation and Amortization Expense		912	5,050,000	2,301,299	395,302	1,459,025	766,153	4,611	100,512	23,098	0	0	0	0	0	0	0
146	Taxes Other Than Income		886	2,136,000	973,381	167,201	617,124	324,060	1,950	42,514	9,770	0	0	0	0	0	0	0
147	Income Taxes		943+944	3,244,027	538,182	504,477	1,712,235	398,475	7,188	65,424	18,047	0	0	0	0	0	0	0
148	Uncollectibles, Commission Fees & Excise Tax	954 x sum 143-147,149,150	940	1,153,324	393,607	125,448	441,998	161,824	1,646	23,075	5,726	0	0	0	0	0	0	0
149	Return on Rate Base	(825+826) x 58	880	7,982,076	2,121,967	1,028,690	3,555,419	1,059,965	14,100	160,252	41,682	0	0	0	0	0	0	0
150	Operating Revenue Other Than Rates	-962		(8,477,000)	(3,862,992)	(663,559)	(2,449,139)	(1,286,076)	(7,740)	(168,721)	(38,773)	0	0	0	0	0	0	0
151	Net Transmission Cost			22,614,381	7,717,852	2,459,782	8,666,692	3,173,046	32,279	452,462	112,268	0	0	0	0	0	0	0
152																		
153	Distribution																	
154	Operating and Maintenance Expenses		848-1054	10,889,000	5,264,368	951,331	2,931,405	852,540	161	196,192	693,004	0	0	0	0	0	0	0
155	Customer Service, Information, and Sales Expenses		854-1060	5,610,000	4,500,952	701,505	227,192	123,491	2,949	47,462	6,449	0	0	0	0	0	0	0
156	Admin and General Expenses		866+1054+1060	28,483,035	19,024,014	2,700,985	4,313,081	1,720,693	380	359,553	364,329	0	0	0	0	0	0	0
157	Demand Side Management Expenses		860	6,437,000	2,900,541	608,553	1,902,134	841,170	2,882	116,291	65,429	0	0	0	0	0	0	0
158	Depreciation and Amortization Expense		918+924	13,321,000	7,702,959	1,220,401	2,808,982	805,170	171	205,287	578,030	0	0	0	0	0	0	0
159	Taxes Other Than Income		892+898	4,062,000	2,137,333	371,253	1,047,471	251,945	40	71,734	182,225	0	0	0	0	0	0	0
160	Income Taxes		sum 945- 951	8,277,006	1,670,403	1,559,770	4,065,437	528,669	2,080	155,464	295,183	0	0	0	0	0	0	0
161	Uncollectibles, Commission Fees & Excise Tax	954 x sum 154-160,162-164	940	5,121,317	2,606,331	594,873	1,348,688	342,720	684	80,020	148,002	0	0	0	0	0	0	0
162	Return on Distribution Rate Base	(827+828+831+832+833) x 58	880	18,664,145	6,049,101	2,919,981	7,543,992	1,138,974	363	340,388	671,346	0	0	0	0	0	0	0
163	Return on Demand Side Management Rate Base	(829+830) x 58	880	2,017,296	537,040	260,583	897,802	267,312	3,718	40,409	10,433	0	0	0	0	0	0	0
164	Operating Revenue Other Than Rates	-968-974		(2,463,000)	(1,288,098)	(224,954)	(641,113)	(152,627)	(24)	(43,776)	(112,410)	0	0	0	0	0	0	0
165	Net Distribution Cost			100,418,799	51,104,945	11,664,280	26,445,072	6,720,056	13,403	1,569,024	2,902,019	0	0	0	0	0	0	0
166																		
167	Total Cost / Current Revenue From Rates			236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0	0	0	0
168																		
169	Annual Consumption (mWh's)		294	4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	0	0	0
170																		
171	Cost per kWh																	
172	Production			0.02295	0.02047	0.02905	0.02642	0.02069	0.81788	0.02202	0.02015	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Transmission			0.00459	0.00354	0.00672	0.00596	0.00396	0.21236	0.00439	0.00409	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
174	Distribution			0.02037	0.02347	0.03185	0.01819	0.00838	0.08818	0.01521	0.01051	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	Total			0.04791	0.04748	0.06762	0.05057	0.03303	1.11842	0.04162	0.13005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
176																		
177																		
178																		
179																		
180																		

181 Sumcost		AVISTA UTILITIES										Electric Utility				Washington Jurisdiction			
182 Scenario: Company Base Case		Functional Cost Summary by Uniform Requested Return														Page 2 of 3			
183		For The Twelve Months Ended December 31, 1998														10/21/99			
184																8:58 AM			
185	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)			
186					System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area							
187					Total	Service	Service	Service	Gen Service	Contracts	Service	Lighting							
188	Description	Notes	Source	System	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4				
189			Sumcost Lines																
190	Production																		
191	Operating and Maintenance Expenses			131	160,018,000	72,939,912	12,531,618	46,221,074	24,264,394	147,487	3,183,185	730,329	0	0	0	0			
192	Admin and General Expenses			132	3,598,011	1,623,542	276,802	1,048,412	556,300	2,132	73,046	17,777	0	0	0	0			
193	Depreciation and Amortization Expense			133	12,078,000	5,509,388	947,065	3,486,534	1,828,886	11,416	239,911	54,800	0	0	0	0			
194	Settlement Exchange			134	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0			
195	Taxes Other Than Income			135	8,331,000	3,793,928	651,368	2,408,357	1,265,568	7,425	166,041	38,313	0	0	0	0			
196	Income Taxes		997-998		12,164,963	5,546,457	953,102	3,513,074	1,843,740	11,312	241,870	55,408	0	0	0	0			
197	Uncollectibles, Commission Fees & Excise Tax	E1037 x sum 191-196,198,199			6,244,100	2,838,324	486,627	1,807,960	951,940	5,190	124,914	29,145	0	0	0	0			
198	Return on Rate Base		(823+824) x K1028		27,835,000	12,691,008	2,180,819	8,038,366	4,218,715	25,883	553,430	126,780	0	0	0	0			
199	Operating Revenue Other Than Rates			139	(112,726,000)	(51,440,482)	(8,845,269)	(32,529,112)	(17,056,040)	(108,011)	(2,237,308)	(509,778)	0	0	0	0			
200	Net Production Cost				123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	103,027	2,479,684	578,565	0	0	0	0			
201																			
202	Transmission																		
203	Operating and Maintenance Expenses			143	9,829,000	4,479,102	769,390	2,839,754	1,491,193	8,974	195,631	44,957	0	0	0	0			
204	Admin and General Expenses			144	1,696,954	773,306	132,833	490,277	257,451	1,549	33,775	7,762	0	0	0	0			
205	Depreciation and Amortization Expense			145	5,050,000	2,301,299	395,302	1,459,025	766,153	4,611	100,512	23,098	0	0	0	0			
206	Taxes Other Than Income			146	2,136,000	973,381	167,201	617,124	324,060	1,950	42,514	9,770	0	0	0	0			
207	Income Taxes		999+1000		4,558,295	2,077,227	356,812	1,316,964	691,555	4,162	90,726	20,849	0	0	0	0			
208	Uncollectibles, Commission Fees & Excise Tax	E1037 x sum 203-207,209,210			1,338,026	609,742	104,737	386,577	202,997	1,222	26,631	6,120	0	0	0	0			
209	Return on Rate Base		(825+826) x K1031		10,429,965	4,752,963	816,432	3,013,382	1,582,367	9,523	207,592	47,706	0	0	0	0			
210	Operating Revenue Other Than Rates			150	(8,477,000)	(3,862,992)	(663,559)	(2,449,139)	(1,286,076)	(7,740)	(168,721)	(38,773)	0	0	0	0			
211	Net Transmission Cost				26,561,240	12,104,029	2,079,148	7,673,962	4,029,700	24,252	528,659	121,489	0	0	0	0			
212																			
213	Distribution																		
214	Operating and Maintenance Expenses			154	10,889,000	5,264,368	951,331	2,931,405	852,540	161	196,192	693,004	0	0	0	0			
215	Customer Service, Information, and Sales Expenses			155	5,610,000	4,500,952	701,505	227,192	123,491	2,949	47,462	6,449	0	0	0	0			
216	Admin and General Expenses			156	28,483,035	19,024,014	2,700,985	4,313,081	1,720,693	380	359,553	364,329	0	0	0	0			
217	Demand Side Management Expenses			157	6,437,000	2,900,541	608,553	1,902,134	841,170	2,882	116,291	65,429	0	0	0	0			
218	Depreciation and Amortization Expense			158	13,321,000	7,702,959	1,220,401	2,808,982	805,170	171	205,287	578,030	0	0	0	0			
219	Taxes Other Than Income			159	4,062,000	2,137,333	371,253	1,047,471	251,945	40	71,734	182,225	0	0	0	0			
220	Income Taxes		sum 1001-1007		12,152,741	6,447,279	1,103,212	3,126,927	917,506	1,204	215,586	341,028	0	0	0	0			
221	Uncollectibles, Commission Fees & Excise Tax	E1037 x sum 214-220,222-224			5,638,874	3,259,314	528,170	1,213,241	395,694	558	88,144	153,753	0	0	0	0			
222	Return on Distribution Rate Base		(827+828+831+832+833) x K1031		25,170,530	13,549,295	2,317,477	6,393,881	1,700,315	245	440,941	768,376	0	0	0	0			
223	Return on Demand Side Management Rate Base		(829+830) x K1031		2,636,505	1,202,908	206,814	760,929	399,056	2,511	52,347	11,941	0	0	0	0			
224	Operating Revenue Other Than Rates			164	(2,463,000)	(1,288,098)	(224,954)	(641,113)	(152,627)	(24)	(43,776)	(112,410)	0	0	0	0			
225	Net Distribution Cost				111,937,685	64,700,865	10,484,747	24,084,130	7,854,952	11,077	1,749,762	3,052,152	0	0	0	0			
226																			
227	Total Cost / Revenue From Rates at Uniform Requested Return				262,451,000	133,148,669	22,223,956	67,648,032	30,781,675	138,356	4,758,105	3,752,206	0	0	0	0			
228																			
229	Annual Consumption (mWh's)			294	4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0			
230																			
231	Cost per kWh																		
232	Production				0.02514	0.02587	0.02638	0.02468	0.02358	0.67781	0.02404	0.02109	0.00000	0.00000	0.00000	0.00000			
233	Transmission				0.00539	0.00556	0.00568	0.00528	0.00503	0.15955	0.00513	0.00443	0.00000	0.00000	0.00000	0.00000			
234	Distribution				0.02270	0.02971	0.02863	0.01656	0.00980	0.07298	0.01696	0.11128	0.00000	0.00000	0.00000	0.00000			
235	Total				0.05323	0.06114	0.06068	0.04652	0.03841	0.91024	0.04613	0.13681	0.00000	0.00000	0.00000	0.00000			
236																			
237																			
238																			
239																			
240																			

1121 Sumcost		AVISTA UTILITIES										Electric Utility		Washington Jurisdiction		Page 3 of 3	
1122 Scenario: Company Base Case		Functional Cost Summary at Proposed Return by Rate Schedule												10-26-99			
1123		For The Twelve Months Ended December 31, 1998										Production, Transmission, Distribution Components		10:53 AM			
1124		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1125						System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area				
1126						Total	Service	Service	Service	Gen Service	Contracts	Service	Lighting				
1127							Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4
1128 Description		Notes	Source														
1129			Sumcost Lines														
1130 Production																	
1131	Operating and Maintenance Expenses		836-1132	160,018,000	72,939,912	12,531,618	46,221,074	24,264,394	147,487	3,183,185	730,329	0	0	0	0	0	0
1132	Admin and General Expenses		1042	3,598,011	1,623,542	276,802	1,048,412	556,300	2,132	73,046	17,777	0	0	0	0	0	0
1133	Depreciation and Amortization Expense		906	12,078,000	5,509,388	947,065	3,486,534	1,828,886	11,416	239,911	54,800	0	0	0	0	0	0
1134	Settlement Exchange		932	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0	0	0
1135	Taxes Other Than Income		880	8,331,000	3,793,928	651,368	2,408,957	1,265,568	7,425	166,041	38,313	0	0	0	0	0	0
1136	Income Taxes		1077+1078	12,244,822	3,324,403	1,563,913	5,378,219	1,647,386	19,359	248,601	62,941	0	0	0	0	0	0
1137	Uncollectibles and Commission Fees		1117 x sum 1131-1136,1138,1139	6,253,230	2,524,589	572,848	2,070,179	923,362	6,340	125,710	30,202	0	0	0	0	0	0
1138	Return on Rate Base		(823+824) x 1106	27,917,356	9,143,946	3,147,416	10,980,869	3,904,694	37,975	564,058	138,398	0	0	0	0	0	0
1139	Operating Revenue Other Than Rates		-856	(112,726,000)	(51,440,482)	(8,845,269)	(32,529,112)	(17,056,040)	(108,011)	(2,237,308)	(509,778)	0	0	0	0	0	0
1140	Net Production Cost			124,123,420	50,260,925	11,323,691	40,959,806	18,358,069	124,917	2,497,839	598,773	0	0	0	0	0	0
1141																	
1142 Transmission																	
1143	Operating and Maintenance Expenses		842-1144	9,829,000	4,479,102	769,390	2,839,754	1,491,193	8,974	195,631	44,957	0	0	0	0	0	0
1144	Admin and General Expenses		1048	1,896,954	773,306	132,833	490,277	257,451	1,549	33,775	7,762	0	0	0	0	0	0
1145	Depreciation and Amortization Expense		912	5,050,000	2,301,299	395,302	1,459,025	766,153	4,611	100,512	23,098	0	0	0	0	0	0
1146	Taxes Other Than Income		886	2,136,000	973,381	167,201	617,124	324,060	1,950	42,514	9,770	0	0	0	0	0	0
1147	Income Taxes		1079+1080	4,630,550	1,256,408	590,828	2,034,574	623,549	7,188	94,102	23,900	0	0	0	0	0	0
1148	Uncollectibles and Commission Fees		1117 x sum 1143-1147,1149,1150	1,349,076	495,877	137,529	486,849	193,535	1,646	27,097	6,548	0	0	0	0	0	0
1149	Return on Rate Base		(825+826) x 1106	10,557,046	3,455,815	1,189,058	4,154,049	1,477,960	14,100	219,511	52,553	0	0	0	0	0	0
1150	Operating Revenue Other Than Rates		-962	(8,477,000)	(3,862,992)	(663,559)	(2,449,139)	(1,266,076)	(7,740)	(168,721)	(38,773)	0	0	0	0	0	0
1151	Net Transmission Cost			26,771,626	9,872,196	2,718,582	9,632,506	3,847,826	32,279	538,421	129,816	0	0	0	0	0	0
1152																	
1153 Distribution																	
1154	Operating and Maintenance Expenses		848-1054	10,889,000	5,264,368	951,331	2,931,405	852,540	161	196,192	693,004	0	0	0	0	0	0
1155	Customer Service, Information, and Sales Expenses		854-1060	5,610,000	4,500,952	701,505	227,192	123,491	2,949	47,462	6,449	0	0	0	0	0	0
1156	Admin and General Expenses		866+1054+1060	28,483,035	19,024,014	2,700,985	4,313,081	1,720,693	380	359,553	364,329	0	0	0	0	0	0
1157	Demand Side Management Expenses		860	6,497,000	2,900,541	608,553	1,902,134	841,170	2,882	116,291	65,429	0	0	0	0	0	0
1158	Depreciation and Amortization Expense		918+924	13,321,000	7,702,959	1,220,401	2,808,982	805,170	171	205,287	578,030	0	0	0	0	0	0
1159	Taxes Other Than Income		892+898	4,062,000	2,137,333	371,259	1,047,471	251,945	40	71,734	182,225	0	0	0	0	0	0
1160	Income Taxes		sum 1081 - 1087	12,001,069	3,899,626	1,826,757	4,830,781	827,280	2,080	223,609	390,934	0	0	0	0	0	0
1161	Uncollectibles and Commission Fees		1117 x sum 1154-1160,1162-1164	5,618,223	2,901,746	630,469	1,452,337	382,936	684	89,227	160,824	0	0	0	0	0	0
1162	Return on Distribution Rate Base		(827+828+831+832+833) x 1106	24,929,332	9,851,509	3,375,191	8,814,182	1,588,125	363	453,514	846,447	0	0	0	0	0	0
1163	Return on Demand Side Management Rate Base		(829+830) x 1106	2,668,226	874,618	301,206	1,048,966	372,725	3,718	53,839	13,154	0	0	0	0	0	0
1164	Operating Revenue Other Than Rates		-968-974	(2,463,000)	(1,288,098)	(224,954)	(641,113)	(152,627)	(24)	(43,776)	(112,410)	0	0	0	0	0	0
1165	Net Distribution Cost			11,555,834	57,769,569	12,462,697	28,795,419	7,613,448	13,403	1,772,933	3,188,415	0	0	0	0	0	0
1166																	
1167	Total Cost / Proposed Revenue From Rates			262,450,930	117,902,690	26,504,970	79,327,732	29,819,343	170,000	4,809,193	3,917,003	0	0	0	0	0	0
1168																	
1169	Annual Consumption (mWh's)		294	4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	0	0
1170																	
1171 Cost per kWh																	
1172	Production			0.02516	0.02308	0.03092	0.02817	0.02290	0.81788	0.02422	0.02183	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1173	Transmission			0.00543	0.00453	0.00742	0.00662	0.00480	0.21236	0.00522	0.00473	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1174	Distribution			0.02263	0.02653	0.03403	0.01976	0.00950	0.08818	0.01719	0.11625	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1175	Total			0.05323	0.05414	0.07237	0.05456	0.03720	1.11842	0.04663	0.14282	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1176																	
1177																	
1178																	
1179																	
1180																	

241	Sumcost	AVISTA UTILITIES										Electric Utility		Washington Jurisdiction		Page 1 of 3	
242	Scenario Company Base Case	Functional Cost Summary by Classification at Current Return by Schedule												10:21:99			
243		For The Twelve Months Ended December 31, 1998										Unit Cost by Classification		8:58 AM			
244		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
245							Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area				
246							Service	Service	Service	Gen Service	Contracts	Service	Lighting				
247					System	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	
248	Description	Notes	Source	System	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	
249			Sumcost Lines														
250	Rate Base																
251	Production Energy		823		197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184	0	0	0	0	
252	Production Demand		824		80,588,275	39,216,972	7,058,630	21,905,387	10,609,187	252,319	1,381,777	164,003	0	0	0	0	
253	Transmission Energy		825		75,131,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,830	419,569	0	0	0	0	
254	Transmission Demand		826		29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856	0	0	0	0	
255	Distribution Energy		829+831		28,769,438	12,739,000	2,142,500	8,499,743	4,623,502	877	603,371	160,445	0	0	0	0	
256	Distribution Demand		827+830+832		200,144,820	94,739,414	18,027,006	62,271,442	16,489,800	24,721	4,065,747	4,526,689	0	0	0	0	
257	Distribution Customer		828+833		51,117,295	41,084,075	5,251,439	1,281,540	28,472	2,155	298,551	3,171,062	0	0	0	0	
258					662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0	
259	Return Requirement																
260	Production Energy		251 x 58		15,056,349	3,876,053	1,839,779	6,831,978	2,094,684	878	317,438	95,539	0	0	0	0	
261	Production Demand		252 x 58		6,051,134	1,738,585	883,147	2,566,465	705,690	37,098	105,920	14,229	0	0	0	0	
262	Transmission Energy		253 x 58		5,736,708	1,476,838	700,985	2,603,092	798,108	335	120,949	36,402	0	0	0	0	
263	Transmission Demand		254 x 58		2,245,368	645,129	327,705	952,327	261,857	13,766	39,303	5,280	0	0	0	0	
264	Distribution Energy		255 x 58		2,196,495	564,751	268,061	995,841	307,541	129	46,252	13,920	0	0	0	0	
265	Distribution Demand		256 x 58		15,556,185	4,200,032	2,255,464	7,295,806	1,096,851	3,635	311,660	392,736	0	0	0	0	
266	Distribution Customer		257 x 58		2,928,762	1,821,358	657,038	150,147	1,894	317	22,885	275,122	0	0	0	0	
267					49,771,000	14,322,747	6,932,179	21,395,657	5,266,625	56,156	964,407	833,228	0	0	0	0	
268	Operating Expenses																
269	Production Energy		979+954 x (979+260)		69,348,120	28,767,722	5,678,622	22,191,005	10,855,749	2,399	1,457,248	395,376	0	0	0	0	
270	Production Demand		980+954 x (980+261)		22,709,217	10,197,843	2,238,890	6,824,789	2,925,275	83,943	390,908	47,569	0	0	0	0	
271	Transmission Energy		981+954 x (981+262)		10,485,680	3,894,601	975,195	3,742,207	1,591,058	431	220,543	61,645	0	0	0	0	
272	Transmission Demand		982+954 x (982+263)		4,146,625	1,701,284	455,897	1,369,066	522,023	17,748	71,667	8,941	0	0	0	0	
273	Distribution Energy		985+988+990+954 x (985+988+990+264)		14,105,409	5,947,459	1,122,710	4,408,175	2,251,372	477	295,493	79,723	0	0	0	0	
274	Distribution Demand		989+986+991+954 x (989+986+991+265)		32,710,356	13,188,134	3,539,851	11,884,638	2,586,321	5,117	659,087	847,208	0	0	0	0	
275	Distribution Customer		+987+989+992+954 x (984+987+989+992+266)		32,921,593	25,383,211	3,821,156	1,710,464	476,076	3,729	323,648	1,293,310	0	0	0	0	
276					186,427,000	89,080,253	17,832,321	52,130,343	21,207,875	113,844	3,328,593	2,733,772	0	0	0	0	
277	Total Cost / Revenue From Rates																
278	Production Energy		260+269		84,404,469	32,643,775	7,518,401	29,022,983	12,950,433	3,277	1,774,685	490,915	0	0	0	0	
279	Production Demand		261+270		28,760,350	11,936,428	3,122,037	9,391,254	3,630,965	121,041	496,828	61,798	0	0	0	0	
280	Total Production		278+279		113,164,819	44,580,203	10,640,438	38,414,237	16,581,398	124,318	2,271,513	552,713	0	0	0	0	
281	Transmission Energy		262+271		16,222,388	5,371,439	1,676,180	6,345,299	2,389,166	766	341,492	98,047	0	0	0	0	
282	Transmission Demand		263+272		6,391,993	2,346,413	783,602	2,321,393	783,880	31,513	110,971	14,221	0	0	0	0	
283	Total Transmission		281+282		22,614,381	7,717,852	2,459,782	8,666,692	3,173,046	32,279	452,462	112,268	0	0	0	0	
284	Distribution Energy		264+273		16,301,904	6,512,211	1,390,770	5,404,016	2,558,913	606	341,744	93,643	0	0	0	0	
285	Distribution Demand		265+274		48,266,540	17,388,166	5,795,316	19,180,444	3,683,172	8,751	970,747	1,239,945	0	0	0	0	
286	Distribution Customer		266+275		35,850,355	27,204,569	4,478,194	1,860,611	477,970	4,046	256,533	1,568,432	0	0	0	0	
287	Total Distribution		284+285+286		100,418,799	51,104,945	11,664,280	26,445,072	6,720,056	13,403	1,569,024	2,902,019	0	0	0	0	
288																	
289	Total Energy		278+281+284		116,928,761	44,527,425	10,585,351	40,772,298	17,898,513	4,649	2,457,921	682,605	0	0	0	0	
290	Total Demand		279+282+285		83,418,884	31,671,007	9,700,955	30,893,090	8,098,017	161,305	1,578,546	1,315,964	0	0	0	0	
291	Total Customer		286		35,850,355	27,204,569	4,478,194	1,860,611	477,970	4,046	256,533	1,568,432	0	0	0	0	
292	Total Cost / Current Revenue From Rates				236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0	
293																	
294	Annual Consumption (mWh's)	E01	copied from Assign		4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	
295	Non-Coincident Peak Demand 12 Mo Avg	D02	copied from Assign		942,303	426,899	81,416	287,451	118,588	2,637	18,459	6,853	0	0	0	0	
296	Average Number of Customers	C01	copied from Assign		201,738	175,466	21,887	3,064	21	1	1,069	230	0	0	0	0	
297																	
298	Energy Cost per kWh		289/294*1000		0.02372	0.02045	0.02890	0.02804	0.02233	0.03058	0.02383	0.02489	0.00000	0.00000	0.00000	0.00000	
299	Demand Cost per kW/Mo		290/295*12		7.38	6.18	9.93	8.96	5.69	5.10	7.13	16.00	0.00	0.00	0.00	0.00	
300	Customer Cost per Cust/Mo		291/296*12		14.81	12.92	17.05	50.60	1,896.71	337.16	20.00	567.45	0.00	0.00	0.00	0.00	



301	Sumcost	AVISTA UTILITIES										Electric Utility		Washington Jurisdiction		Page 2 of 3	
302	Scenario Company Base Case	Functional Cost Summary by Classification at Uniform Requested Return												10/21/99			
303		For The Twelve Months Ended December 31, 1998										Classification Analysis		8:58 AM			
304		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
305	Description	Notes	Source	System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area	Open 1	Open 2	Open 3	Open 4		
306			Sumcost Lines	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49						
307	Rate Base																
308	Production Energy		251	197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184	0	0	0	0		
309	Production Demand		252	80,588,275	39,216,972	7,058,630	21,905,387	10,609,187	252,319	1,381,777	164,003	0	0	0	0		
310	Transmission Energy		253	75,131,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,830	419,569	0	0	0	0		
311	Transmission Demand		254	29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856	0	0	0	0		
312	Distribution Energy		255	28,769,438	12,739,000	2,142,500	8,499,743	4,623,502	877	603,371	160,445	0	0	0	0		
313	Distribution Demand		256	200,144,820	94,739,414	18,027,006	62,271,442	16,489,800	24,721	4,065,747	4,526,689	0	0	0	0		
314	Distribution Customer		257	51,117,295	41,084,075	5,251,439	1,281,540	28,472	2,155	298,551	3,171,062	0	0	0	0		
315				662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0		
316	Return Requirement																
317	Production Energy		311 x K1028	19,759,525	8,761,209	1,473,498	5,843,302	3,155,605	598	414,967	110,346	0	0	0	0		
318	Production Demand		312 x K1028	8,075,475	3,929,799	707,321	2,195,064	1,063,110	25,284	138,463	16,434	0	0	0	0		
319	Transmission Energy		313 x K1031	7,460,554	3,307,948	556,345	2,206,241	1,191,454	226	156,678	41,663	0	0	0	0		
320	Transmission Demand		314 x K1031	2,969,411	1,445,016	260,087	807,141	390,913	9,297	50,914	6,043	0	0	0	0		
321	Distribution Energy		315 x K1031	2,856,795	1,264,978	212,749	844,021	459,112	87	59,915	15,932	0	0	0	0		
322	Distribution Demand		316 x K1031	19,874,310	9,407,590	1,790,075	6,183,532	1,637,431	2,455	403,727	449,499	0	0	0	0		
323	Distribution Customer		317 x K1031	5,075,929	4,079,634	521,466	127,257	2,827	214	29,646	314,885	0	0	0	0		
324				66,072,000	32,196,174	5,521,542	18,206,558	7,900,453	38,162	1,254,310	954,802	0	0	0	0		
325	Operating Expenses																
326	Production Energy		1011+E1037 x (1011+320)	72,176,125	32,002,294	5,382,283	21,343,980	11,526,559	2,186	1,515,760	403,063	0	0	0	0		
327	Production Demand		1012+E1037 x (1012+321)	23,940,950	11,650,474	2,096,959	6,507,594	3,151,749	74,958	410,495	48,722	0	0	0	0		
328	Transmission Energy		1013+E1037 x (1013+322)	11,538,701	5,116,164	860,458	3,412,234	1,842,736	349	242,322	64,437	0	0	0	0		
329	Transmission Demand		1014+E1037 x (1014+323)	4,592,574	2,234,901	402,258	1,248,347	604,598	14,379	78,745	9,346	0	0	0	0		
330	Distribution Energy		7+1020+1022+E1037 x (1017+1020+1022+324)	14,502,141	6,411,661	1,078,341	4,279,983	2,347,276	445	303,683	80,754	0	0	0	0		
331	Distribution Demand		5+1018+1023+E1037 x (1015+1018+1023+325)	35,318,627	16,660,792	3,170,415	10,958,889	2,931,942	4,227	715,149	877,213	0	0	0	0		
332	Distribution Customer		1+1024+E1037 x (1016+1019+1021+1024+326)	34,309,883	26,876,210	3,711,701	1,690,449	476,363	3,649	237,643	1,313,869	0	0	0	0		
333				196,379,000	100,952,495	16,702,414	49,441,474	22,881,222	100,194	3,503,796	2,797,404	0	0	0	0		
334	Total Cost / Revenue From Rates																
335	Production Energy		320+329	91,935,649	40,763,503	6,855,781	27,187,282	14,682,164	2,784	1,930,727	513,409	0	0	0	0		
336	Production Demand		321+330	32,016,426	15,580,272	2,804,280	8,702,658	4,214,859	100,242	548,958	65,156	0	0	0	0		
337	Total Production			123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	103,027	2,479,684	578,565	0	0	0	0		
338	Transmission Energy		322+331	18,999,255	8,424,112	1,416,803	5,618,474	3,034,189	575	399,000	106,100	0	0	0	0		
339	Transmission Demand		323+332	7,561,985	3,679,917	662,345	2,055,488	995,511	23,676	129,659	15,389	0	0	0	0		
340	Total Transmission			26,561,240	12,104,029	2,079,148	7,673,962	4,029,700	24,252	528,659	121,489	0	0	0	0		
341	Distribution Energy		324+333	17,358,936	7,676,639	1,291,090	5,124,004	2,806,388	532	363,597	96,686	0	0	0	0		
342	Distribution Demand		325+334	55,192,937	26,068,382	4,960,490	17,142,421	4,569,374	6,682	1,118,876	1,326,712	0	0	0	0		
343	Distribution Customer		326+335	39,385,812	30,955,844	4,233,167	1,817,705	479,190	3,863	267,289	1,628,754	0	0	0	0		
344	Total Distribution			111,937,685	64,700,865	10,484,747	24,084,130	7,854,952	11,077	1,749,762	3,052,152	0	0	0	0		
345	Total Energy		338+341+344	128,293,840	56,864,254	9,563,674	37,929,761	20,522,741	3,892	2,693,324	716,195	0	0	0	0		
346	Total Demand		339+342+345	94,771,348	45,328,571	8,427,115	27,900,567	9,779,744	130,601	1,797,493	1,407,257	0	0	0	0		
347	Total Customer		346	39,385,812	30,955,844	4,233,167	1,817,705	479,190	3,863	267,289	1,628,754	0	0	0	0		
348	Total Cost / Revenue From Rates at Uniform Requested Return			262,451,000	133,148,669	22,223,956	67,648,032	30,781,675	138,356	4,758,105	3,752,206	0	0	0	0		
349	Annual Consumption (mWh's)		E01	294	4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0		
350	Non-Coincident Peak Demand 12 Mo Avg		D02	295	942,303	426,899	81,416	287,451	118,588	2,637	18,459	6,853	0	0	0		
351	Average Number of Customers		C01	296	201,738	175,466	21,887	3,064	21	1,069	230	0	0	0	0		
352	Energy Cost per kWh		349/(354*1000)	\$0.02602	\$0.02611	\$0.02611	\$0.02609	\$0.02561	\$0.02561	\$0.02611	\$0.02611	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
353	Demand Cost per kW/Mo		350/(355*12)	\$8.38	\$8.85	\$8.63	\$8.09	\$6.87	\$4.13	\$8.11	\$17.11	\$0.00	\$0.00	\$0.00	\$0.00		
354	Customer Cost per Cust/Mo		351/(356*12)	\$16.27	\$14.70	\$16.12	\$49.43	\$1,901.55	\$321.95	\$20.83	\$589.27	\$0.00	\$0.00	\$0.00	\$0.00		

1181 Sumcost  
 1182 Scenario: Company Base Case  
 1183  
 1184

AVISTA UTILITIES  
 Functional Cost Summary by Classification at Proposed Return by Rate Schedule  
 For The Twelve Months Ended December 31, 1998

Electric Utility Washington Jurisdiction  
 Classification Analysis

Page 3 of 3  
 10-26-99  
 10:53 AM

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Description	Notes	Source	System	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
		Sumcost Lines	Total												
1190 Rate Base															
1191 Production Energy			823	197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184	0	0	0	0
1192 Production Demand			824	80,588,275	39,216,972	7,058,630	21,905,387	10,609,187	252,319	1,381,777	164,003	0	0	0	0
1193 Transmission Energy			825	75,191,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,830	419,569	0	0	0	0
1194 Transmission Demand			826	29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856	0	0	0	0
1195 Distribution Energy			829+831	28,769,498	12,739,000	2,142,500	8,499,743	4,623,502	877	603,371	180,445	0	0	0	0
1196 Distribution Demand			827+830+832	200,144,820	94,739,414	18,027,006	62,271,442	16,489,800	24,721	4,065,747	4,526,689	0	0	0	0
1197 Distribution Customer			828+833	51,117,295	41,084,075	5,251,439	1,281,540	28,472	2,155	298,551	3,171,062	0	0	0	0
1198				662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0
1199 Return Requirement															
1200 Production Energy			1191 x 1106	19,886,368	6,312,503	2,126,591	7,982,286	2,920,717	878	422,936	120,458	0	0	0	0
1201 Production Demand			1192 x 1106	8,030,988	2,831,443	1,020,825	2,998,583	983,977	37,097	141,122	17,940	0	0	0	0
1202 Transmission Energy			1193 x 1106	7,577,023	2,405,164	810,265	3,041,378	1,112,839	335	161,145	45,896	0	0	0	0
1203 Transmission Demand			1194 x 1106	2,980,024	1,050,651	378,793	1,112,671	365,120	13,766	52,366	6,657	0	0	0	0
1204 Distribution Energy			1195 x 1106	2,901,233	919,749	309,850	1,183,512	428,819	129	61,623	17,551	0	0	0	0
1205 Distribution Demand			1196 x 1106	20,414,855	6,840,132	2,607,080	8,524,209	1,529,391	3,635	415,239	495,170	0	0	0	0
1206 Distribution Customer			1197 x 1106	4,281,470	2,966,247	759,467	175,427	2,641	317	30,491	346,880	0	0	0	0
1207				66,071,960	23,325,889	8,012,871	24,998,066	7,343,504	56,156	1,284,922	1,050,552	0	0	0	0
1208 Operating Expenses															
1209 Production Energy			1091+1117 x (1091+1200)	72,287,961	30,251,432	5,853,316	22,890,610	11,358,264	2,399	1,521,400	410,541	0	0	0	0
1210 Production Demand			1092+1117 x (1092+1201)	23,918,103	10,865,547	2,322,959	7,088,328	3,095,111	83,943	412,381	49,834	0	0	0	0
1211 Transmission Energy			1093+1117 x (1093+1202)	11,616,493	4,465,646	1,042,271	4,011,040	1,784,406	431	245,223	67,475	0	0	0	0
1212 Transmission Demand			1094+1117 x (1094+1203)	4,598,087	1,950,735	487,254	1,467,417	585,460	17,748	79,687	9,787	0	0	0	0
1213 Distribution Energy			97+1100+1102+1117 x (1097+1100+1102+120)	14,531,679	6,162,216	1,148,035	4,509,585	2,324,665	477	304,781	81,919	0	0	0	0
1214 Distribution Demand			95+1098+1103+1117 x (1095+1098+1103+120)	35,692,858	14,810,438	3,755,497	12,637,436	2,851,747	5,117	722,617	910,006	0	0	0	0
1215 Distribution Customer			01+1104+1117 x (1096+1099+1101+1104+120)	33,739,790	26,070,788	3,882,767	1,725,250	476,186	3,729	238,182	1,336,889	0	0	0	0
1216				196,378,970	94,576,801	18,492,099	54,329,666	22,475,839	113,844	3,524,271	2,866,451	0	0	0	0
1217 Total Cost / Revenue From Rates															
1218 Production Energy			1200+1209	92,174,328	36,563,935	7,979,907	30,872,895	14,278,980	3,277	1,944,336	530,998	0	0	0	0
1219 Production Demand			1201+1210	31,949,091	13,696,990	3,343,784	10,086,911	4,079,089	121,040	553,504	67,775	0	0	0	0
1220 Total Production			1218+1219	124,123,420	50,260,925	11,323,691	40,959,806	18,358,069	124,317	2,497,839	598,773	0	0	0	0
1221 Transmission Energy			1202+1211	19,193,515	6,870,810	1,852,536	7,052,418	2,897,246	766	406,368	113,372	0	0	0	0
1222 Transmission Demand			1203+1212	7,578,111	3,001,386	866,047	2,580,088	950,580	31,513	132,053	16,444	0	0	0	0
1223 Total Transmission			1221+1222	26,771,626	9,872,196	2,718,582	9,632,506	3,847,826	32,279	538,421	129,816	0	0	0	0
1224 Distribution Energy			1204+1213	17,432,911	7,081,965	1,457,885	5,673,097	2,753,484	606	366,404	99,470	0	0	0	0
1225 Distribution Demand			1205+1214	56,107,713	21,650,569	6,362,577	21,161,645	4,381,137	8,751	1,137,856	1,405,176	0	0	0	0
1226 Distribution Customer			1206+1215	38,015,260	29,037,034	4,642,235	1,900,677	478,827	4,046	268,673	1,683,768	0	0	0	0
1227 Total Distribution			1224+1225+1226	111,555,884	57,769,569	12,462,697	28,735,419	7,613,448	13,403	1,772,933	3,188,415	0	0	0	0
1228															
1229 Total Energy			1218+1221+1224	128,800,755	50,516,710	11,290,327	43,598,410	19,929,710	4,649	2,717,108	743,840	0	0	0	0
1230 Total Demand			1219+1222+1225	95,634,915	38,348,945	10,572,408	33,828,644	9,410,806	161,305	1,823,413	1,489,395	0	0	0	0
1231 Total Customer			1226	38,015,260	29,037,034	4,642,235	1,900,677	478,827	4,046	268,673	1,683,768	0	0	0	0
1232 Total Cost / Proposed Revenue From Rates				262,450,930	117,902,690	26,504,970	79,327,732	29,819,343	170,000	4,809,193	3,917,003	0	0	0	0
1233															
1234 Annual Consumption (mWh's)	E01		294	4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0
1235 Non-Coincident Peak Demand 12 Mo Avg	D02		295	942,303	426,899	81,416	287,451	118,568	2,637	18,459	6,853	0	0	0	0
1236 Average Number of Customers	C01		296	201,738	175,466	21,887	3,064	21	1	1,069	230	0	0	0	0
1237															
1238 Energy Cost per kWh			1229/1234*1000	0.02613	0.02320	0.03083	0.02998	0.02487	0.03058	0.02634	0.02712	0.00000	0.00000	0.00000	0.00000
1239 Demand Cost per kW/Mo			1230/1235*12	8.46	7.49	10.82	9.81	6.61	5.10	8.23	18.11	0.00	0.00	0.00	0.00
1240 Customer Cost per Cust/Mo			1231/1236*12	15.70	13.79	17.68	51.69	1,900.11	397.16	20.94	609.18	0.00	0.00	0.00	0.00